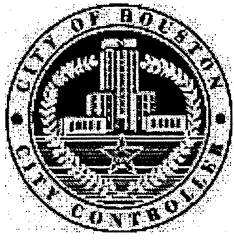


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OFFICE OF THE CITY CONTROLLER  
CITY OF HOUSTON  
TEXAS

CHRIS B. BROWN

**To:** Mayor Sylvester Turner  
City Council Members

**From:** Chris B. Brown  
City Controller

**Date:** August 2, 2019

**Subject:** June 2019  
Financial Report

Attached is the Monthly Financial Report for the period ending June 30, 2019.

**GENERAL FUND**

The Controller's Office is projecting an ending fund balance of \$324 million for FY2019. This is \$2.6 million lower than the projection of the Finance Department. The difference is due to a \$2.6 million higher revenue projection from the Finance Department. Based on our current projections, the fund balance will be \$167.6 million above the City's target of holding 7.5% of total expenditures, excluding debt service and Pay As You Go (PAYGO), in reserve.

Our revenue projection increased by \$20.5 million from the May report. The primary changes are as follows.

- Property Tax revenue increased \$800 thousand due to higher receipts earned through May.
- Sales Tax revenue increased \$12 million due to higher than anticipated receipts through May.
- Telephone Franchise revenue increased \$1 million due to a higher than anticipated telephone franchise tax.
- Other Franchise revenue increased \$1.5 million due to higher than anticipated solid waste franchise fees and network nodes.
- Licenses & Permits increased \$1.6 million, primarily due to higher than anticipated burglar alarm permits, special fire permits, taxicab licenses, food dealers permits and mobile food vendor licenses.
- Intergovernmental revenue decreased \$1 million due to lower than anticipated Tax Increment Reinvestment Zones (TIRZs) administrative fee collection.
- Charges for Services increased \$4.4 million primarily due to higher than anticipated ambulance fees and passport fees.
- Direct Interfund revenue decreased \$1 million due to lower chargebacks for police and fire protection services.
- Interest revenue increased \$1.3 million due to higher than anticipated cash receipts.
- Miscellaneous/Other revenue decreased \$1.1 million primarily due to lower than anticipated Recoveries and Refunds.

There are no major differences between the Controller's and Finance's revenue projection that are greater than \$1 million.

**Mayor Sylvester Turner  
City Council Members  
June Monthly Financial Report**

Expenditure projections decreased by \$15.7 million from the May report.

**ENTERPRISE FUNDS**

In the Aviation Operating Fund, we are projecting an increase in revenues of \$6.5 million, with the majority of increases reflected in interest revenue, signatory landings, terminal space rental fees and ground transportation concessions. Expenses are expected to increase by \$6.5 million in both Operating Expenses and Operating Transfers, primarily due to expected increases in computer information costs, parking services contract costs, construction site costs and building maintenance costs.

In the Convention and Entertainment Operating Fund, revenues are expected to increase by \$681 thousand due to an anticipated increase in delinquent hotel occupancy tax.

In the Combined Utility System Operating Fund, Revenues are expected to increase by \$1.7 million, mainly due to an expected increase in interest revenue and sewage disposal revenue offset by an expected decrease in water sales. Expenses and Transfers are expected to increase by \$16.1 million, primarily due to contract implementation delays, as well as personnel, supplies and services savings, offset by an increase in electricity costs, gas costs and transfers to the Storm Water Fund.

Transfers to the Storm Water Fund from the Combined Utility System Operating Fund are expected to decrease \$3.8 million with a corresponding \$3.8 million decrease in expenses. This is due to an anticipated decrease in discretionary debt expense, capital equipment costs, computer information and contracting services and personnel costs.

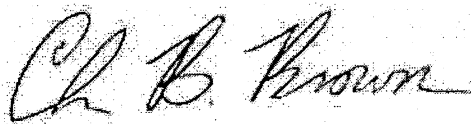
Dedicated Drainage & Street Renewal Fund expenses are expected to decrease by \$6.9 million, mainly due to a decrease in capital equipment costs, construction site work services, capital hardware and software costs, computer information/contracting services and personnel costs.

**COMMERCIAL PAPER AND BONDS**

The City's practice has been to maintain no more than 20% of the total outstanding debt for each type of debt in a variable rate structure. As of June 30, 2019, the ratio of unhedged variable rate debt for each type of outstanding debt was:

General Obligation	4.45%
Combined Utility System	2.71%
Aviation	4.83%
Convention and Entertainment	9.53%

Respectfully submitted,



---

Chris B. Brown  
City Controller

**City of Houston, Texas**  
**Quarterly Swap Agreements Disclosure**  
**June 30, 2019**

**Combined Utility System Swaps**

**General Terms:**

Objective. The objective of the swaps is to hedge against the potential of rising interest rates associated with the Bonds and to achieve a lower fixed rate than the market rate for traditional fixed rate debt at time of issuance.

Credit risk. As of this date, the City was not exposed to credit risk because the swaps had a negative fair value. However, should interest rates change and the fair value of the swaps become positive, the City would be exposed to credit risk on the swaps in the amount of its fair value. If a counterparty's credit rating falls below rating thresholds established by the agreements, collateral must be posted in varying amounts depending on the credit rating and swap fair value. No collateral has been required to date.

Basis risk. The City will be exposed to basis risk on the swap because the variable payment received is based on a taxable index other than the tax-exempt SIFMA based rate paid by the City on the bonds. In the future, if tax-exempt rates move to convergence with the taxable LIBOR index (because of reductions in tax rates, for example), the expected cost savings may not be realized, resulting in a higher synthetic rate.

Termination risk. The City may terminate for any reason. A counterparty may terminate a swap if the City fails to perform under the terms of the contract. The City's ongoing payment obligations under the swap (and to a limited extent, its termination payment obligations) are insured, and counterparties cannot terminate so long as the insurer does not fail to perform. If a swap is terminated, the associated variable-rate bonds would no longer carry synthetic fixed interest rates. Also, if at the time of the termination the swap has a negative fair value, the City would be liable to the counterparty for a payment equal to the swap's fair value.

Remarketing risk. The City faces a risk that the remarketing agent will not be able to sell the variable rate demand bonds at a competitive rate each week.

**A. Combined Utility System Synthetic Fixed Rate Swap**

On September 10, 2004, the City entered into three pay-fixed, receive-variable rate swap agreements ("the 2004B Swaps") related to the Combined Utility System 2004B auction rate variable interest bonds ("the 2004B Bonds"). The City pre-qualified six firms to submit competitive bids on the swaps. The three firms selected all matched the lowest fixed rate bid of 3.78%. As of August 15, 2012, the City had converted all the 2004B bonds from auction rate to variable rate demand bonds ("the 2004B bonds") and SIFMA-Index notes ("the 2012A and 2012B Refunding Bonds"), collectively referred to herein as the "Bonds." On June 1, 2017, the City remarketed the 2012B Bonds changing the index from SIFMA-Index to 70% of One-Month US Dollar Libor plus 48.5 basis points. On June 27, 2018, due to tax reform, the City remarketed the 2012B Bonds to variable rate demand bonds.

Terms. The notional amounts of the swap agreements total \$653.3 million, the principal amount of the associated Bonds. The City's swap agreements contain scheduled reductions to outstanding notional amounts that follow anticipated payments of principal of the Bonds in varying amounts during the years 2028 to 2034.

Under the terms of the swaps, the City will pay a fixed rate of 3.78% and receive a floating rate equal to 57.6% of One-Month US Dollar LIBOR plus 37 basis points. All agreements were effective September 10, 2004 - the original date of issuance of the Bonds. The termination date is May 15, 2034.



On November 15, 2018, the City amended the floating rate received to 58.55% of the ten-year USD-CMS rate.

On November 7, 2016, UBS AG novated \$150,000,000 notional amount to Wells Fargo Bank, N.A.

**Receipts and Payments.** For the fiscal year ended June 30, 2019, the City received \$10,588,948 in swap revenue for these swaps and paid \$9,986,498 of interest on the underlying securities. The contractual rate for the City's swap payment is 3.78%. The average effective rate for the 2004B bonds, including interest for the Series 2004B bonds, the City's swap payments, and its dealer and liquidity fees, reduced by swap receipts, was 4.27%. In contrast, the comparable fixed rate the City paid on its Combined Utility System Series 2004A bonds was 5.08%.

**Fair value.** Because interest rates have changed, the swaps had an estimated negative fair value of \$172 million on June 30, 2019. This value was calculated using the zero-coupon method.

Counterparty	Notional Amount	Fair Value	Counterparty Credit Rating (Moody's/S&P/Fitch)
Goldman Sachs Capital Markets Inc.	\$ 353,325,000	\$ (92,712,186)	A1 /A+ /A+
JP Morgan Chase	150,000,000	(39,359,875)	Aa2/ A+/AA
Wells Fargo	150,000,000	(39,892,654)	Aa2 /A+/AA-
	<u>\$ 653,325,000</u>	<u>\$ (171,964,715)</u>	

## B. Combined Utility System Forward Rate Lock/Synthetic Fixed Rate Swap

On November 1, 2005, the City priced a floating to fixed interest rate exchange agreement swap with Royal Bank of Canada ("RBC") on a forward basis. The City pre-qualified eight firms to submit competitive bids, and RBC submitted the lowest bid of 3.761%. The addition of the SIFMA-Indexed Notes diversifies the System's variable rate debt portfolio. This swap was previously assigned to the 2008A variable rate demand bonds and the 2010B SIFMA Indexed Notes. Later, 2012C SIFMA Indexed Notes refunded 2010 SIFMA Indexed Notes. On August 1, 2016, the City refunded 2012C SIFMA Index Notes to CUS 2016C Libor Index. On August 1, 2018, the City refunded 2016C to CUS 2018C. The new rate on the note is calculated at 70% of One-Month US Dollar LIBOR plus 36 basis points.

**Terms.** The notional amount of the swap is \$249.1 million with the underlying bonds being the Series 2018C Notes. The swap agreement contains scheduled reductions to the outstanding notional amount during the years 2028 to 2034.

Under terms of the swap, the City pays a fixed rate of 3.761% and receives a floating rate equal to 70% of One-Month US Dollar LIBOR. The agreement became effective March 3, 2007, with a termination date of May 15, 2034. On September 19, 2015, Royal Bank of Canada (RBC) novated \$249,075,000 notional amount to Wells Fargo. On November 15, 2018, the City amended the floating rate received to 58.55% of the ten-year USD-CMS rate.

**Receipts and Payments.** For the fiscal year ended June 30, 2019, the City received \$3,866,491 in swap revenue for its 2018C swap and paid \$5,004,526 on the underlying notes. The contractual rate for the City's swap payment is 3.761%. The average effective rate for the bonds, including the City's swap payments and a fixed component, reduced by swap receipts was 4.21%.

**Fair value.** Because interest rates have changed, the swap had an estimated negative fair value of \$66 million on June 30, 2019. This value was calculated using the zero-coupon method.



# CITY OF HOUSTON

Finance Department

**Sylvester Turner**

Mayor

Finance Department  
P.O. Box 1562  
Houston, Texas 77251-1562

T. 832-393-9051  
F. 832-393-9116  
[www.houstontx.gov](http://www.houstontx.gov)

**To:** Mayor Sylvester Turner  
City Council Members

**Date:** August 2, 2019

**Subject:** 12+0 Financial Report

Attached is the 12+0 Financial Report for the period ending June 30, 2019. Fiscal Year 2019 projections are based on twelve months of actual results, however, invoices for goods and services provided in Fiscal Year 2019 do continue to come in. These expenses continue to be recorded as accruals to Fiscal Year 2019 until August 31<sup>st</sup>, so the results are not final until the publication of the FY2019 Comprehensive Annual Financial Report.

Next month we will begin presenting this Monthly Financial Report for Fiscal Year 2020. At the time of the FY2020 Adopted budget formulation, the beginning fund balance was estimated to be \$299 million. In this 12+0 Financial Report, we are currently projecting that this balance will be \$326 million, an increase of \$27 million. This increase in projected fund balance from the time that budget was first presented is primarily due to:

- \$6.8 million in Sales Tax,
- \$2.8 million in Interest,
- \$2.5 million in Charges for Services primarily due to higher than anticipated ambulance fees, and
- \$15.7 million in expenditure savings.

The remainder of this report compare changes from the prior 11+1 Financial Report.

## **General Fund**

Our revenue projection is \$72.6 million higher than the Adopted Budget and \$9.7 million higher than the 11+1 Report. The variance from the prior month's projections is primarily due to:

- \$6.8 million increase in Sales Tax to reflect higher than anticipated receipts,
- \$3.5 million increase in Charges for Services primarily due to higher than anticipated ambulance and passport fees,
- \$1.3 million increase in Interest due to higher cash receipts,
- \$811,000 increase in Licenses and Permits primarily due to higher than anticipated special fire permits,
- \$604,000 increase in Other Franchise primarily due to higher than anticipated solid waste hauler franchise fees and network nodes,

- \$469,000 increase in Telephone Franchise fees due to higher than anticipated telephone franchise fees,
- \$1.1 million decrease in Miscellaneous/Other primarily due to lower than anticipated recoveries and refunds,
- \$999,000 decrease in Direct Interfund Services due to lower than anticipated reimbursement for fire and police airport services,
- \$955,000 decrease in Intergovernmental primarily due to lower than anticipated reimbursement from Tax Increment Reinvestment Zones (TIRZ) for administrative fees, and
- \$321,000 decrease in Other Fines and Forfeits primarily due to lower than anticipated false alarm penalties.

**General Fund Revenues (amounts expressed in thousands)**

Category	FY18 Actual *	FY19 Adopted Budget	FY19 Current Projection	FY19 Variance Over/(Under)
Property Tax	\$1,172,543	\$1,200,813	\$1,193,375	(7,438)
Sales Tax	674,279	657,700	691,500	33,800
Franchise Fees	185,774	176,846	180,381	3,535
Other	1,307,636	359,439	402,142	42,703
<b>Total</b>	<b>\$3,340,232</b>	<b>\$2,394,798</b>	<b>\$2,467,398</b>	<b>72,600</b>

*\*FY18 Actual includes Pension Obligation Bonds proceeds and issuance.*

Our expenditure projection is \$10.6 million lower than the Adopted Budget and \$15.7 million lower than the 11+1 Report. The variance is due to:

- \$15.7 million savings in personnel, supplies and services for various departments.

**General Fund Expenditures (amounts expressed in thousands)**

Category	FY18 Actual *	FY19 Adopted Budget	FY19 Current Projection	FY19 Variance Over/(Under)
Police	\$1,586,081	\$871,262	\$865,734	(5,528)
Fire	497,337	503,460	525,416	21,957
Other Departments	847,728	711,948	688,029	(23,919)
Debt Service/PAYGO	350,523	392,745	389,627	(3,118)
<b>Total</b>	<b>\$3,281,669</b>	<b>\$2,479,414</b>	<b>\$2,468,806</b>	<b>(10,608)</b>

*\*FY18 Actual includes Pension Obligation Bonds proceeds and issuance.*

We are currently projecting the ending fund balance of \$326.1 million, which is \$25.4 million higher than the 11+1 Report and 15.7% of expenditures less debt service and pay-as-you-go (PAYGO) transfers.

**Fund Balance (amounts expressed in thousands)**

Category	FY18 Actual	FY19 Adopted Budget*	FY19 Current Projection	FY19 Variance Over/(Under)
Fund Balance - Beginning of Year	\$269,560	\$275,810	\$328,347	52,537
Changes to Designated Fund Balance	-	(821)	(821)	-
Budgeted Increase/(Decrease) in Fund Balance	58,563	(84,617)	(1,408)	83,208
Change in Inventory/Prepaid Items/Imprest Cash	224	-	-	-
<b>Fund Balance, End of Year</b>	<b>\$328,347</b>	<b>\$190,372</b>	<b>\$326,117</b>	<b>\$135,746</b>
% of Expenditures Less Debt Service and PAYGO	11.2%	9.1%	15.7%	6.6%

\* The estimated beginning fund balance at the time of budget adoption.

A summary of all variances from the Adopted Budget that have been reported year to date is included in the attachment to this letter.

**Enterprise, Special Revenue and Other Funds**

We are projecting the following forecast changes in Enterprise Funds, Special Revenue Funds and other funds from the 11+1 Report.

**Aviation**

Operating Revenues increased by \$5.6 million primarily due to higher than anticipated terminal space rental, and concession revenues. Operating Expenses increased by \$3.5 million mainly due to higher than anticipated contract cost for security assessments, building maintenance services and parking services. Non-Operating Revenue increased by \$898,000 related to higher interest on pooled investments. As a result, Operating Transfers increased by \$2.9 million.

**Convention & Entertainment**

Non-Operating Revenues increased by \$681,000 due to higher than anticipated delinquent Hotel Occupancy Tax (HOT) collection.

**Combined Utility System**

Operating Revenues decreased by \$1.8 million due to a decrease in water sales offset by an increase in sewage disposal. Operating Expenses decreased by \$17.8 million primarily due to contract implementation delays, as well as personnel, supplies and services savings. Non-Operating Revenues increased by \$1.8 million mainly due to higher interest on pooled investments. Operating Transfers increased by \$1.5 million primarily due to an increase in System Debt Service Transfers and bond interests offset by less transfer needed to the Storm Water Fund.

**Dedicated Drainage & Street Renewal Fund**

Expenditures decreased by \$6.9 million primarily due to savings in personnel, supplies, services and delays in equipment purchases.

### **Storm Water Fund**

Expenditures decreased by \$1.8 million mainly due to delays in vehicle purchases, personnel savings, and contract implementation delays. As a result, Operating Transfers In decreased by \$3.8 million. Operating Transfer Out decreased by \$2 million due to lower than anticipated debt payment.

### **Health Benefits**

Revenues decreased by \$5.6 million due plan/tier changes and lower enrollment. Non-Operating Revenues increased by \$369,000 due to higher interest on pooled investments. Expenditures decreased by \$11.1 million primarily due to lower than anticipated medical claims.

### **Long Term Disability**

Revenues decreased by \$1.2 million due to long-term disability return as a result of excess fund balance reserve.

### **Property & Casualty Fund**

Revenues and Expenditures decreased by \$10.6 million due to lower than anticipated costs for legal services and delay in purchasing flood insurance coverage.

### **Asset Forfeiture Fund**

Revenues increased by \$1.1 million primarily due to higher than anticipated confiscations. Expenditures decreased by \$1.2 million to reflect savings in personnel, supplies and services.

### **Auto Dealers Fund**

Revenues increased by \$435,000 primarily due to higher than anticipated auto dealers' licenses and fees. Expenditures decreased by \$543,000 to reflect savings in personnel, supplies and services.

### **BARC Fund**

Expenditures decreased by \$787,000 to reflect savings in personnel, supplies and services.

### **Building Inspection Fund**

Revenues increased by \$4.8 million due to higher than anticipated permit activities. Expenditures decreased by \$3.8 million to reflect savings in personnel, supplies, services and contract implementation delays.

### **Contractor's Responsibility Fund**

Expenditures decreased by \$572,000 primarily due to software contract implementation delays for Pay or Play program.

### **Essential Public Health Services Fund**

Expenditures increased by \$2.3 million due to higher than anticipated personnel cost for overtime and services provided for the 1115 Health Waiver program.

### **Health Special Revenue Fund**

Revenues increased by \$348,000 primarily due to prior year deferred reimbursement from Medicaid Administration Claims. Expenditures decreased by \$596,000 to reflect savings in personnel, supplies and services.

### **Houston Emergency Center Fund**

Revenues decreased by \$941,000 due to lower than anticipated reimbursement for 911 staff. Expenditures decreased by \$2.9 million to reflect savings in personnel, supplies and services.

### **Houston TranStar Fund**

Expenditures decreased by \$382,000 primarily due to lower than anticipated building maintenance costs.

### **Maintenance Renewal and Replacement**

Expenditures decreased by \$1.4 million primarily to reflect savings in personnel, supplies and services.

### **Parking Management Fund**

Expenditures decreased by \$2.7 million to reflect savings in personnel, supplies, services and delays in vehicle purchases.

### **Parks Golf Special Fund**

Expenditures decreased by \$342,000 primarily to reflect savings in personnel, supplies and services.

### **Parks Special Revenue Fund**

Expenditures decreased by \$776,000 to reflect savings in personnel, supplies and services.

### **Planning and Development Special Fund**

Revenues increased by \$702,000 primarily due to higher than anticipated platting activities. Expenditures decreased by \$1.1 million to reflect savings in personnel, supplies and services.

### **Police Special Service Fund**

Revenues decreased by \$371,000 primarily due to lower than anticipated police services to outside law enforcement agencies. Expenditures decreased by \$1.8 million to reflect savings in personnel, supplies and services.

### **Disaster Recovery**

**Requests** – As of June 30, 2019, a total of 185 projects were submitted to FEMA totaling \$417.1 million and more projects are planned for submission in the upcoming weeks.

FEMA Category (amounts expressed in millions)	Requested Value	Federal Share	Funds Received
<b>Project Submissions:</b>			
Debris - Cat A	\$ 129.7	\$ 116.7	\$ 105.1
Emergency Protective Services - Cat B	162.9	162.9	90.7
Roads and Bridges - Cat C	2.5	2.3	0.0
Water Control Facilities - Cat D	0.1	0.1	0.0
Building and Equipment - Cat E	93.0	83.7	0.3
Utilities - Cat F	0.0	0.0	0.0
Parks, Recreational and Other Facilities - Cat G	18.5	16.7	0.0
Indirect and Direct Admin. Costs - Cat Z	10.4	10.4	0.0
<b>Total</b>	<b>\$ 417.2</b>	<b>\$ 392.8</b>	<b>\$ 196.1</b>


## **Houston Economy**

**Energy** – The average oil price of \$54.66 for the month of June 2019 was 10.1% lower than prior month's average price of \$60.83. Comparing from the same period last year, the price has decreased by 19.5%. The average oil rig count of 790 for the month of June 2019 was 1.5% lower than prior month's count. The rig count year-over-year comparison for the month of June decreased by 8.3%.

**Employment** – According to the Bureau of Labor Statistics, the preliminary total nonfarm employment in the Houston-The Woodlands-Sugar Land Metropolitan Statistical Area stood at 3,163,600 in May 2019, up approximately 2.6% year-over-year. As stated by Greater Houston Partnership in July's Economy at a Glance publication, the sectors adding the most jobs were professional, scientific, and technical services; manufacturing; health care; and other services.

**Home Sales** – The latest report prepared by the Houston Association of Realtors (HAR) for the month of June 2019, shows the total single-family home sales of 8,097 were 3.4% lower compared to June 2018 of 8,385. The median price rose by 2.9% to \$252,000 and the average price increased by 2.0% to \$321,973. Single-family inventory increased from 4.1 months' supply to 4.4 months year-over-year.

Sincerely,



Tantri Emo  
Director



**General Fund (Fund 1000)**  
**(amounts expressed in thousands)**

**Finance - Major Variances from Adopted Budget**

<b>Revenues</b>		<b>Variance Over/(Under)*</b>
<b>Month Reported</b>	<b>Revenue Detail</b>	
July	<b>Sale of Capital Assets</b> Increase due to higher than anticipated street and easement sales	5,687
August	<b>General Property Taxes</b> Decrease due to lower than budgeted population estimate (U.S Census Bureau as of May 24, 2018)	(17,288)
December	<b>Sales Tax</b> Increase due to higher than anticipated sales tax receipts	22,295
	<b>Other Taxes</b> Increase primarily due to higher than anticipated mixed beverage tax	439
	<b>Telephone Franchise</b> Increase due to higher than anticipated telephone franchise tax	255
	<b>Other Franchise Tax</b> Increase primarily due to higher than anticipated cable TV franchise fees	790
	<b>Intergovernmental</b> Decrease in Ambulance Supplemental Payment Program (ASPP) reimbursement	(623)
	<b>Charges for Services</b> Increase due to higher than anticipated ambulance transports	1,500
	<b>Interest</b> Increase to reflect higher than anticipated cash receipts	2,000
	<b>Miscellaneous/other</b> Increase primarily due to Distributed Antenna System (DAS) for right of way/network nodes fee	1,705
	<b>Sale of Capital Assets</b> Increase due to higher than anticipated land sales	943
	<b>Sales Tax</b> Increase due to higher than anticipated sales tax receipts	4,705
	<b>Electric Franchise</b> Decrease due to lower than anticipated franchise fees	(262)
	<b>Telephone Franchise</b> Increase due to higher than anticipated telephone franchise tax	142
February	<b>Other Franchise Tax</b> Increase primarily due to higher than anticipated cable TV franchise fees	1,537
	<b>Licenses and Permits</b> Increase primarily due to higher than anticipated special fire and food permits	1,356
	<b>Intergovernmental</b> Decrease due to lower than anticipated 1115 Health Waiver reimbursements	(257)
	<b>Charges for Services</b> Increase mainly due to higher than anticipated ambulance fees collections, offset by lower certified copies fee	591
	<b>Direct Interfund Services</b> Increase due to higher chargeback for police services	1,677
	<b>Indirect Interfund Services</b> Decrease due to lower than anticipated indirect cost recovery from grants	(77)
	<b>Other Fines and Forfeits</b> Increase due to higher than anticipated collections	21
	<b>Interest</b> Increase to reflect higher than anticipated cash receipts	1,000
	<b>Miscellaneous/other</b> Decrease primarily due to lower than anticipated claim settlement, offset by higher rate deduction for take home vehicle program	(741)
	<b>Sale of Capital Assets</b> Increase due to higher than anticipated easement sales	397
	<b>General Property Taxes</b> Increase due to reflect higher taxable value assessments and delinquent tax collections	9,850
	<b>Licenses and Permits</b> Increase due to administrative fees related to fire alarm permits	279
March	<b>Direct Interfund Services</b> Increase due to cost for fire services at the airports due to the implementation of Proposition B	1,433
	<b>Municipal Courts Fines and Forfeits</b> Increase due to higher than anticipated moving violation receipts	481
	<b>Miscellaneous/other</b> Increase to reflect prior year revenue adjustments	4,705
	<b>Sale of Capital Assets</b> Increase due to the sale of the Juvenile Detention Center	14,561
	<b>Sale of Capital Assets</b> Increase to reflect higher than anticipated easement sale	2,294
April	<b>Interest</b> Increase to reflect higher than anticipated cash receipts	1,500





**General Fund (Fund 1000)**  
(amounts expressed in thousands)

**Finance - Major Variances from Adopted Budget**

June	<b>Sales Tax</b>	
	Increase due to higher than anticipated sales tax receipts	6,800
	<b>Other Taxes</b>	
	Decrease due to lower than anticipated mixed beverage tax	(202)
	<b>Telephone Franchise</b>	
	Increase due to higher than anticipated telephone franchise tax	469
	<b>Other Franchise Tax</b>	
	Increase due to higher than anticipated solid waste franchise fees and network nodes	604
	<b>Licenses and Permits</b>	
	Increase primarily due to higher than anticipated special fire permits	811
	<b>Intergovernmental</b>	
	Decrease primarily due to lower than anticipated TIRZ revenue	(955)
	<b>Charges for Services</b>	
	Increase primarily due to higher than anticipated ambulance fees and passport fees	3,477
	<b>Direct Interfund Services</b>	
	Decrease primarily due to lower chargeback for fire protection service and police service	(999)
	<b>Municipal Courts Fines and Forfeits</b>	
	Decrease due to lower than anticipated moving violation receipts	(233)
	<b>Other Fines and Forfeits</b>	
	Decrease primarily due to lower than anticipated false alarm penalties	(321)
	<b>Interest</b>	
	Increase to reflect higher than anticipated cash receipts	1,291
	<b>Miscellaneous/other</b>	
	Decrease due to lower than anticipated recoveries and refunds	(1,081)
	<b>Other Adjustments</b>	43
<b>Total Revenues</b>		<b>72,599</b>
<b>Fund Balance</b>		
Additional Beginning Fund Balance		52,537
<b>Total Financial Resources</b>		<b>125,136</b>

**Expenditures**

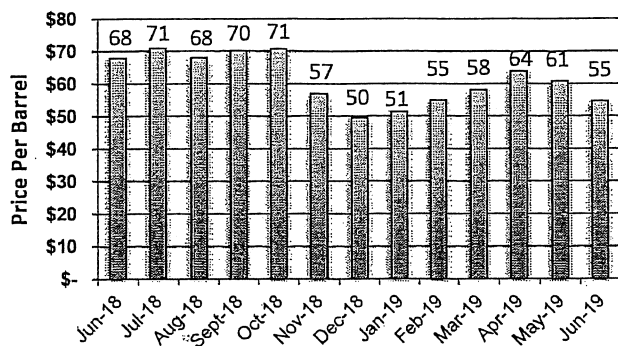
Month Reported	Expenditure Detail	
August	<b>Public Safety</b>	
	Increase in Fire for ambulance and safety equipment purchases	1,412
February	Decrease in Police due to delays in opening the Joint Processing Center	(1,555)
March	Increase in Fire to reflect pay adjustment due to the implementation of Proposition B	31,013
April	Decrease in Fire to reflect the May 15, 2019 court ruling declaring Proposition B unconstitutional	(8,902)
June	Decrease in Police due to delays in opening the Joint Processing Center	(5,700)
<b>Total Public Safety</b>		<b>16,268</b>
August	<b>Other Adjustments</b>	
	Decrease in General Government to cover ambulance and safety equipment purchases in Fire	(1,412)
September	Increase in various departments to reflect the HOPE Meet and Confer Agreement	8,731
	Decrease in General Government to cover the HOPE Meet and Confer Agreement	(8,731)
December	Increase in Solid Waste Department to reflect recycling collection services	1,901
	Increase in Solid Waste Department to reflect recycling truck rental	187
January	Other expenditure adjustments	35
	Increase in City Council to reflect prior year unutilized Council District Service Funds	1,209
February	Decrease in various departments to reflect health benefits plan/tier changes and lower enrollment	(3,346)
	Decrease in Debt Service due to lower captured revenue transfer to Dedicated Drainage and Street Renewal Fund	(3,118)
	Decrease in various departments for savings for interfund vehicle services and IT chargebacks offset by an increase in Fuel	(424)
	Decrease in Houston Health Department due to lower than anticipated reimbursement for 1115 Health Waiver program	(255)
	Increase in Solid Waste Department to reflect refuse disposal services	1,767
	Increase in Houston Health Department for jail health personnel due to delays in opening the Joint Processing Center	1,555
	Increase in Houston Public Works for street lights and LED retro-fit payments	1,532
	Increase in Solid Waste Department to reflect temporary personnel services and overtime	953
March	Other expenditure adjustments	(20)
	Decrease in General Government to reflect the transfer of budgeted compensation contingency to Fire	(11,578)
	Decrease in various departments to reflect vacancy savings	(8,009)
	Decrease in General Government to reflect health benefits return due to excess fund balance reserve as a result of lower claims	(3,500)
	Decrease in General Government to reflect long-term disability return due to excess fund balance reserve as a result of lower claims	(600)
	Increase in various departments to reflect higher electricity costs	4,247
June	Increase in General Government to reflect the transfer to the Disaster Recovery Fund for the Memorial Day Flood	2,000
	Decrease in various departments to reflect vacancy savings	(5,829)
	Decrease in various departments to reflect savings in supplies and services	(2,406)
	Decrease in City Council due to Council District Service Projects	(1,291)
	Decrease in City Council due to Council surplus funds	(474)
<b>Total Other Adjustments</b>		<b>(26,876)</b>
<b>Total Expenditures</b>		<b>(10,608)</b>

\*Total may reflect slight variances due to rounding.

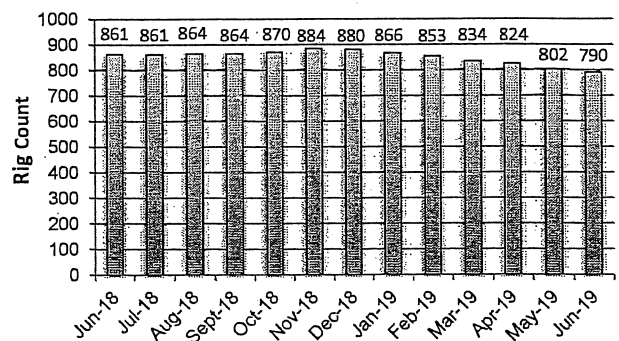


## Key Economic Indicators

### Crude Oil Prices



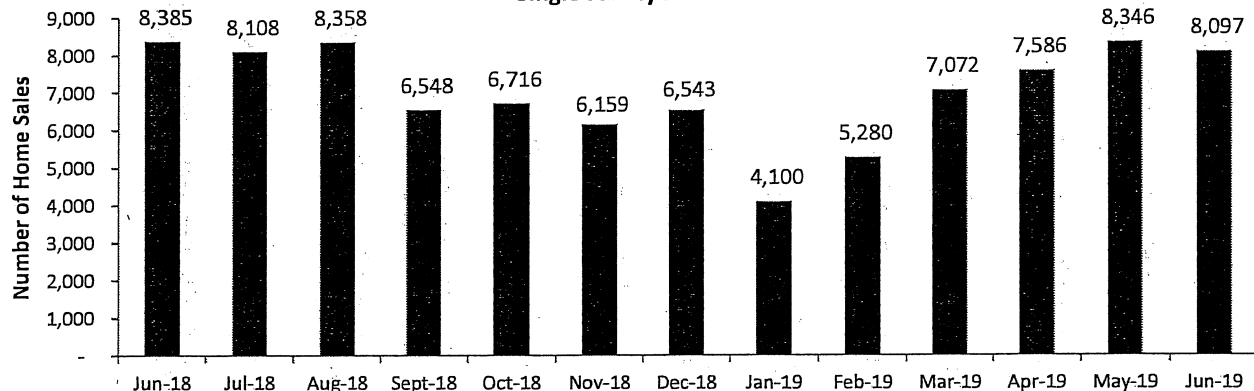
### Oil Rig Count



Oil prices show a decrease of 10.1% in June from May. Compared to June 2018, oil prices are down by 19.5%. Rig counts show a decrease of 1.5% in June from May. Compared to June 2018, rig counts are down by 8.3%.

Source: US Energy Information Administration & Baker Hughes Rig Counts

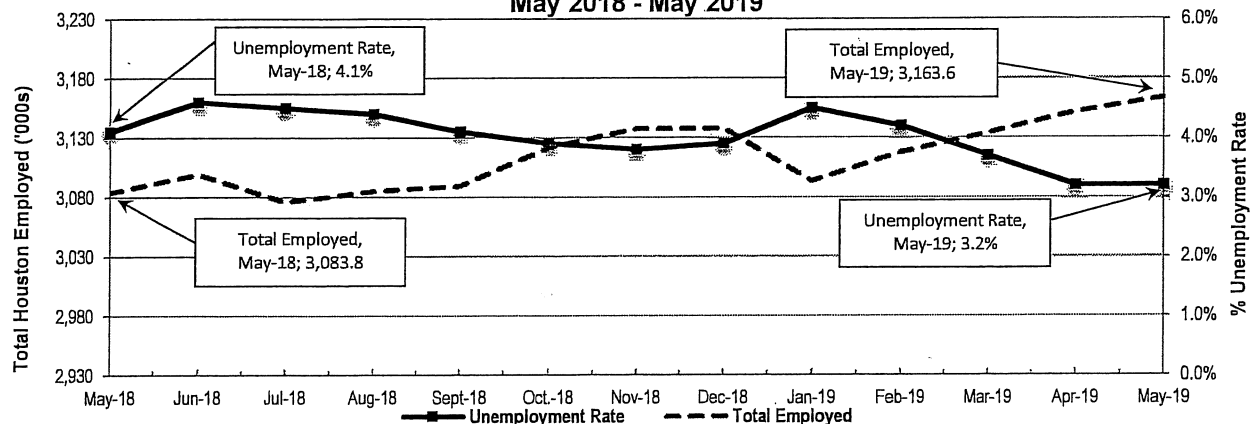
### Single Family Home Sales



Single-family home sales showed a decrease of 3.0% in June from May. According to HAR, single-family home sales totaled 8,097 units compared to 8,385 units a year earlier, a decrease of 3.4%.

Source: HAR.COM

### Houston Total Employed Nonfarm versus Unemployment Rate May 2018 - May 2019



The Total Employed shows a slight increase from May 2018 of 3,084 to May 2019 of 3,164.

The Unemployment rate shows a decrease from May 2018 of 4.1% to May 2019 of 3.2%.

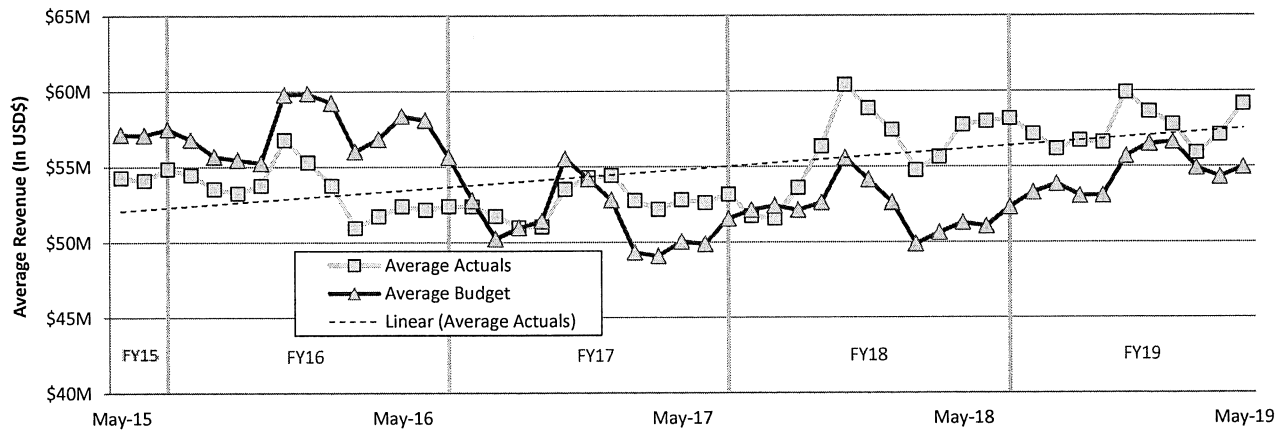
Source: Bureau of Labor Statistics



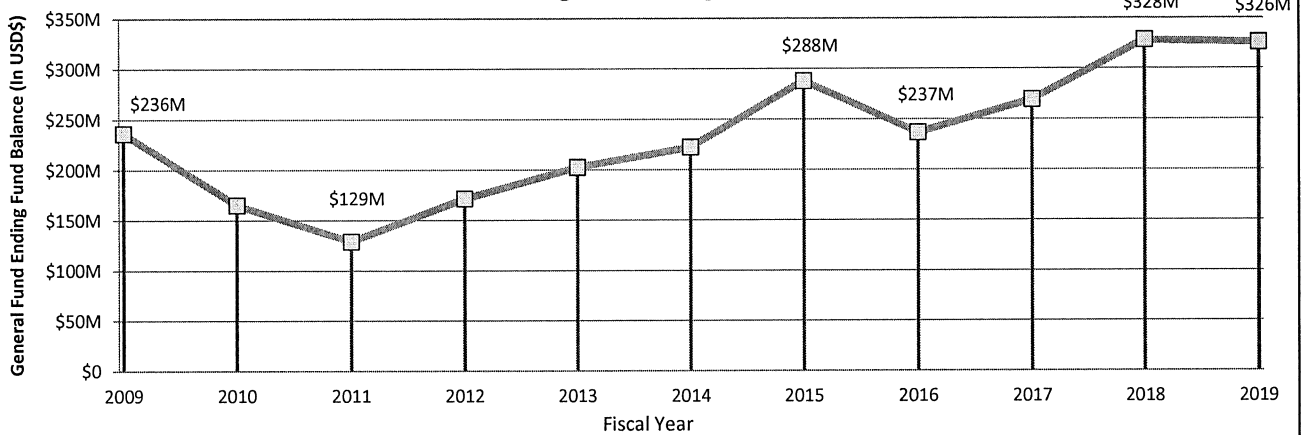
## General Fund (Fund 1000)

### Sales Tax Growth and Comparative Fund Balance

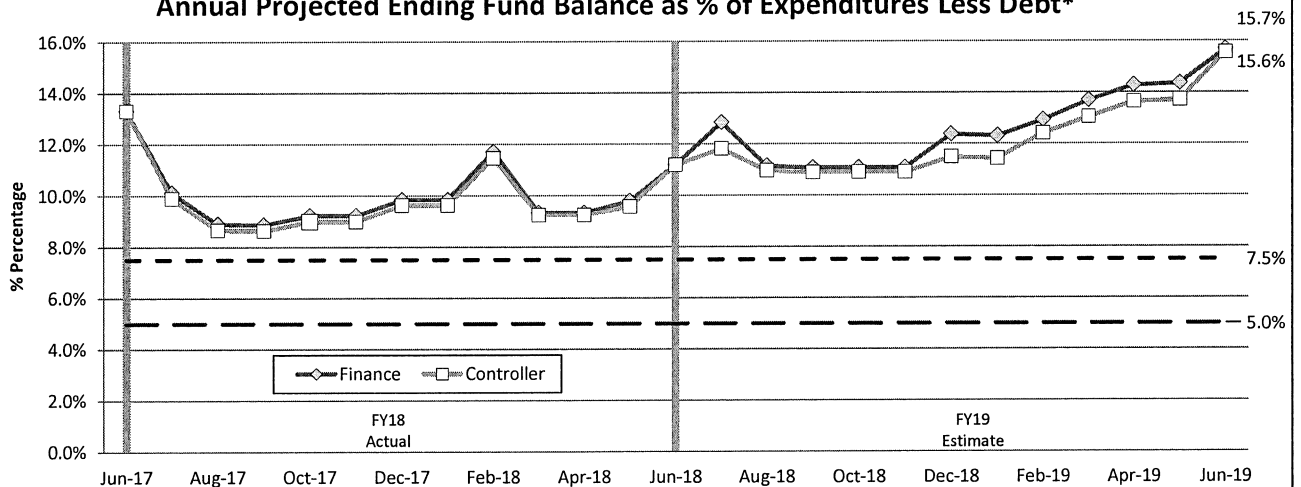
Sales Tax - Three-month Rolling Average



Historical Unassigned Ending Fund Balance



General Fund Comparative Fund Balance  
Annual Projected Ending Fund Balance as % of Expenditures Less Debt\*



\*According to the financial policies, Ordinance 2014-1078, the City is required to maintain an ending fund balance equal to 7.5% of expenditures before debt service and pay-as-you-go (PAYGO).



# General Fund (Fund 1000)

For the period ended June 30, 2019

(amounts expressed in thousands)

Actual YTD  
Current Budget

	FY2019						Controller - Finance	Controller
	FY2018 Actual	Adopted Budget	Current Budget	Controller's Projection	Finance Projection	Actual YTD	Finance Variance	
<b>Revenues</b>								
General Property Taxes	1,172,543	1,200,813	1,200,813	1,192,985	1,193,375	1,192,985	(390)	
Industrial Assessments	18,278	19,463	19,463	19,450	19,463	18,391	(13)	
Sales Tax	674,279	657,700	657,700	690,900	691,500	688,513	(600)	
Other Taxes	17,370	18,011	18,011	18,248	18,248	13,497	-	
Electric Franchise	102,260	100,841	100,841	100,500	100,578	100,236	(78)	
Telephone Franchise	39,704	36,687	36,687	37,553	37,553	37,553	-	
Gas Franchise	13,791	12,324	12,324	12,324	12,324	12,324	-	
Other Franchise	30,019	26,994	26,994	29,800	29,926	29,787	(126)	
Licenses and Permits	33,412	32,859	32,859	34,900	35,306	34,866	(406)	
Intergovernmental	76,390	66,152	66,152	64,317	64,317	44,555	-	
Charges for Services	58,034	54,880	54,880	60,400	60,448	60,392	(48)	
Direct Interfund Services	54,449	58,505	58,505	63,168	63,168	60,367	-	
Indirect Interfund Services	28,910	29,246	29,246	26,618	26,618	26,351	-	
Municipal Courts Fines and Forfeits	20,980	21,591	21,591	21,100	21,839	21,100	(739)	
Other Fines and Forfeits	4,021	3,978	3,978	3,489	3,678	3,486	(189)	
Interest	7,531	6,011	6,011	11,803	11,802	11,179	1	
Miscellaneous/Other	53,564	18,747	18,747	23,319	23,335	23,319	(16)	
<b>Total Revenues</b>	<b>2,405,535</b>	<b>2,364,802</b>	<b>2,364,802</b>	<b>2,410,874</b>	<b>2,413,478</b>	<b>2,378,901</b>	<b>(2,604)</b>	
<b>Expenditures</b>								
Administration & Regulatory Affairs	26,613	29,139	29,547	28,726	28,726	28,200	-	
City Council	9,294	10,330	11,708	9,943	9,943	9,737	-	
City Secretary	801	929	968	826	826	826	-	
Controller	8,794	8,578	8,711	7,802	7,802	7,782	-	
Finance	17,542	18,726	18,970	16,619	16,619	16,222	-	
Fire	497,337	503,460	534,773	525,416	525,416	521,291	-	
General Services	40,260	43,058	44,472	43,794	43,794	39,855	-	
Housing and Community Development	439	503	519	466	466	598	-	
Houston Emergency Center	9,762	9,762	9,762	9,762	9,762	9,762	-	
Houston Health Department	66,275	56,041	58,991	58,488	58,488	56,994	-	
Houston Public Works	31,719	29,224	32,919	31,366	31,366	31,001	-	
Human Resources	3,018	2,720	2,752	2,509	2,509	2,506	-	
Information Technology	16,204	17,620	18,181	15,818	15,818	15,814	-	
Legal	14,990	15,999	16,192	14,521	14,521	14,466	-	
Library	40,633	41,268	42,080	40,752	40,752	40,522	-	
Mayor's Office	7,465	7,211	7,372	7,372	7,372	7,324	-	
Municipal Courts	29,349	29,992	30,221	29,351	29,351	28,486	-	
Neighborhoods	11,012	11,256	11,374	10,954	10,954	10,188	-	
Office of Business Opportunity	3,075	3,648	3,681	3,075	3,075	2,925	-	
Parks and Recreation	75,899	76,167	77,559	76,689	76,689	74,908	-	
Planning and Development	3,372	4,218	4,337	3,272	3,272	3,268	-	
Police	1,586,081	871,262	870,776	865,734	865,734	856,207	-	
Solid Waste Management	75,116	80,257	84,922	84,922	84,922	79,663	-	
<b>Total Departmental Expenditures</b>	<b>2,575,050</b>	<b>1,871,370</b>	<b>1,920,788</b>	<b>1,888,177</b>	<b>1,888,177</b>	<b>1,858,545</b>	<b>-</b>	
General Government	356,096	215,299	191,002	191,002	191,002	165,568	-	
<b>Total Expenditures Other Than Debt</b>	<b>2,931,146</b>	<b>2,086,669</b>	<b>2,111,790</b>	<b>2,079,179</b>	<b>2,079,179</b>	<b>2,024,113</b>	<b>-</b>	
Transfer to Special Revenues	-	-	-	-	-	-	-	
Captured Revenue Transfer to DDSRF	34,399	50,540	47,422	47,422	47,422	-	-	
Debt Service Transfer	316,124	342,205	342,205	342,205	342,205	389,627	-	
<b>Total Expenditures and Other Uses</b>	<b>3,281,669</b>	<b>2,479,414</b>	<b>2,501,417</b>	<b>2,468,806</b>	<b>2,468,806</b>	<b>2,413,740</b>	<b>-</b>	
<b>Net Current Activity</b>	<b>(876,134)</b>	<b>(114,612)</b>	<b>(136,615)</b>	<b>(57,932)</b>	<b>(55,328)</b>	<b>(34,839)</b>	<b>(2,604)</b>	
<b>Other Financing Sources (Uses)</b>								
Transfers from Other Funds	20,617	27,873	27,873	27,899	27,899	17,551	-	
Pension Bond Proceeds	909,990	-	-	-	-	-	-	
Sale of Capital Assets	4,090	2,123	2,123	26,022	26,022	26,022	-	
<b>Total Other Financing Sources (Uses)</b>	<b>934,697</b>	<b>29,996</b>	<b>29,996</b>	<b>53,920</b>	<b>53,920</b>	<b>43,574</b>	<b>-</b>	
<b>Fund Balances</b>								
Fund Balance - Beginning of Year	269,560	328,347	328,347	328,347	328,347	328,347	-	
Changes to Designated Fund Balance*	-	(821)	(821)	(821)	(821)	-	-	
Budgeted Increase/(Decrease) in Fund Balance	58,563	(84,616)	(106,619)	(106,619)	(106,619)	8,735	-	
Change in Inventory/Prepaid Items/Imprest Cash	224	-	-	-	-	-	-	
(Budgeted Gap)/Increase in Fund Balance**	-	-	-	102,607	105,211	-	(2,604)	
<b>Fund Balance, End of Year***</b>	<b>328,347</b>	<b>242,910</b>	<b>220,907</b>	<b>323,513</b>	<b>326,117</b>	<b>337,082</b>	<b>(2,604)</b>	

\*The total designation for the Budget Stabilization Fund is approximately \$5.9 million. \$20 million was transferred to the Disaster Recovery Fund in FY2018. \$15 million remains in the Disaster Recovery Fund.

\*\*A negative number in the Controller or Finance projections represents a gap between sources and uses of funds that was not included in the adopted budget. If this gap was not addressed by decreasing uses or increasing the sources of funds, it would require a drawdown of fund balance in order to balance the budget. A positive number represents a projected increase in fund balance.

\*\*\*According to the financial policies, Ordinance 2014-1078, the City is required to maintain an ending fund balance equal to 7.5% of expenditures less Debt Service and Pay-As-You-Go (PAYGO) which is \$155,938 based on current projections. The City will be \$167,575 above 7.5% based on the Controller's Projections for FY2019.

† Indicates projection exceeds 5% or \$5M of budget expenditures or projected revenues are 5% or \$5M less than current budget.

\*\*\*\*Total may reflect slight variances due to rounding.

**Harvey - CDBG Disaster Recovery**  
**For the period ended June 30, 2019**  
(in thousands)

	FY2018 Actual	FY2019		Inception To Date Actual	Projection <sup>1</sup>	
		MTD Actual	YTD Actual		Current Fiscal Year	Total Projection
<b>Cash Inflows</b>						
Homeowner Assistance Program (HoAP)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 392,729
Single Family Development Program	-	-	-	-	-	204,000
Multifamily Rental Program	-	-	-	-	-	321,279
Small Rental Program	-	-	-	-	-	61,205
Homebuyer Assistance Program	-	-	-	-	-	21,741
Buyout Program	-	-	-	-	-	40,800
Public Services	-	-	-	-	-	60,000
Economic Revitalization Program	-	-	-	-	-	30,265
Housing Administration <sup>3</sup>	-	-	-	-	-	20,835
Planning <sup>3</sup>	-	-	-	-	-	23,100
<b>Other Cash Inflows</b>						
Program Income	-	-	-	-	-	-
Transfers from Other Funds	-	-	-	-	-	-
<b>Total Inflows<sup>4</sup></b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,175,954</b>
<b>Cash Outflows<sup>2</sup></b>						
Homeowner Assistance Program	\$ -	\$ 1,814	\$ 1,990	\$ 1,990	\$ 1,990	\$ 392,729
Single Family Development Program	-	20	53	53	53	204,000
Multifamily Rental Program	-	12	77	77	77	321,279
Small Rental Program	-	10	54	54	54	61,205
Homebuyer Assistance Program	-	-	1	1	1	21,741
Buyout Program	-	-	1	1	1	40,800
Public Services	-	2	2	2	2	60,000
Economic Revitalization Program	-	(3)	18	18	18	30,265
Housing Administration <sup>3</sup>	-	843	2,888	2,888	2,888	20,835
Planning <sup>3</sup>	-	1	1,094	1,094	1,094	23,100
<b>Other Cash Outflows</b>						
Transfers to Other Funds	-	-	-	-	-	-
<b>Total Outflows</b>	<b>\$ -</b>	<b>\$ 2,699</b>	<b>\$ 6,178</b>	<b>\$ 6,178</b>	<b>\$ 6,178</b>	<b>\$ 1,175,954</b>
<b>Net Current Flows<sup>5</sup></b>	<b>\$ -</b>	<b>\$ (2,699)</b>	<b>\$ (6,178)</b>	<b>\$ (6,178)</b>		

**Notes**

<sup>1</sup> This analysis tracks inflows and outflows based on entries in SAP, reconciliations between funds are not presented here.

<sup>2</sup> Total projections are based on overall CDBG DR-Harvey program budget and duration of contract with GLO.

<sup>3</sup> Planning and Housing Administration lines reflect overall project management costs. Individual program-specific costs also include project delivery costs that are specific to each program.

<sup>4</sup> There are additional funds of \$100M that are pending approval by GLO. This would bring the total program budget to \$1.276B.

<sup>5</sup> Negative Net Current Flow is due to expenditures pending reimbursement from Funder.

**Harvey - Disaster Recovery Funds (5303, 5304, 8044, 8386) <sup>(1,2)</sup>**  
For the period ended June 30, 2019  
(in thousands)

	FY2018 Actual	MTD Actual	YTD Actual	Inception to- date Actual	Projection			
					Current Fiscal Year	Inception To-date		
<b>Cash Inflows <sup>(6)</sup></b>								
FEMA Cash Advance Category A	\$ 105,081	\$ (4,067)	\$ (41,189)	\$ 63,892	\$ -	\$ 105,081		
FEMA Cash Advance Category B <sup>(4,9)</sup>	56,570	(54,806)	(56,570)	-	-	56,570		
FEMA Reimbursements <sup>(13)</sup>	1,365	65,150	130,879	132,244	130,879	271,429		
State Assistance	50,000	-	-	50,000	-	50,000		
Transfer from Budget Stabilization Fund <sup>(5)</sup>	20,000	-	-	20,000	-	20,000		
Transfer from Other Funds <sup>(12)</sup>	5,000	-	-	5,000	-	5,000		
Insurance Advance <sup>(8)</sup>	100,000	-	2,673	102,673	2,673	102,673		
<b>Total Inflows</b>	<b>\$ 338,016</b>	<b>\$ 6,277</b>	<b>\$ 35,793</b>	<b>\$ 373,808</b>	<b>\$ 133,551</b>	<b>\$ 610,753</b>		
<b>Cash Outflows <sup>(6)</sup></b>					FEMA Share		City Share	Total Projection
Debris Removal (Category A) <sup>(3,7)</sup>	48,607	9,031	30,760	79,367	233,513	233,513	25,946	259,459
Emergency Protective Measures (Category B)* <sup>(3,10)</sup>	56,827	-	16,786	73,613	190,000	190,000	TBD	190,000
Roads and Bridges (Category C) * <sup>(3)</sup>	-	-	-	-	TBD	TBD	100	1,000
Water Control Facilities (Category D)* <sup>(3)</sup>	-	-	-	-	TBD	TBD	1,000	10,000
Buildings and Equipment (Category E)* <sup>(3)</sup>	519	(20)	46	565	11,815	11,815	62,500	625,000
Utilities (Category F)* <sup>(3)</sup>	-	-	-	-	TBD	TBD	115,626	1,156,257
Parks Recreational Areas, and Other Facilities (Category G)* <sup>(3)</sup>	-	-	-	-	TBD	TBD	4,000	40,000
Direct/Indirect Administrative Cost	12,327	(1,107)	7,982	20,310	TBD	TBD	TBD	TBD
Insurance Premium	24,674	-	-	24,674	TBD	TBD	TBD	24,674
Transfer to Other Funds	-	-	-	-	NA	NA	NA	TBD
Transfer to Budget Stabilization Fund <sup>(5)</sup>	-	3,000	5,000	5,000	NA	NA	NA	TBD
Insurance Proceeds Allocations <sup>(11)</sup>	19,168	-	13,111	32,279	NA	NA	NA	102,628
<b>Total Outflows</b>	<b>\$ 162,122</b>	<b>\$ 10,904</b>	<b>\$ 73,685</b>	<b>\$ 235,807</b>	<b>\$ 435,328</b>	<b>\$ 435,328</b>	<b>\$ 209,172</b>	<b>\$ 2,409,018</b>
<b>Net Current Flows</b>	<b>\$ 175,894</b>	<b>\$ (4,627)</b>	<b>\$ (37,892)</b>	<b>\$ 138,001</b>				
<i>*These figures represent currently estimated disaster related expenditures. Damage assessments are ongoing and these estimates are highly fluid.</i>								

**Notes:**

- DR 4332 - Disaster Incident Period: August 23, 2017 through September 15, 2017.
- FEMA Disaster Declaration made August 25, 2017.
- Disaster cost shares: All categories A-G are Federal 90% COH 10%. Category B is Federal 100% for the first 30 days (08/23/17 to 09/22/17).
- Emergency Purchase Orders (EPOs) and Congregate Sheltering costs are included in Cash Advance Category B projections.
- In FY2018, \$20M was transferred to the Disaster Recovery Fund for Hurricane Harvey. Per the financial policies, the Budget Stabilization Fund must be replenished by the end of FY2020. In June 2019, an additional \$3M was replenished to Budget Stabilization Fund for a total replenishment of \$5M in FY19.
- This analysis tracks inflows, outflows based on entries into SAP by the spending departments, however, it is not tracked by FEMA Categories.
- Category A Debris Removal cash flows can be updated quarterly, whereas updates for the other categories will not be available until the projects progress further.
- Received the maximum payout of \$100M for City's flooding policies, wind driven maximum payout of \$2.5M, and other damages maximum payout of \$128K.
- Projections include reimbursements for City properties managed by Local Government Corporations (LGC) such as Houston First.
- Includes \$65K of the Houston Airport System's Harvey expenses, which may not be reimbursable by FEMA.
- Insurance proceeds have been allocated pursuant to the lease agreement amendment approved by City Council on 05/22/2018.  
Pursuant to Promissory Note \$12.5M loan was disbursed to HFC.
- Amount transferred in February 2018 from Airport operating fund for to the Airport Disaster Fund.
- Includes reimbursements of HPW project worksheet for Emergency Protective Measures (CAT-B).

**Harvey - General Government Disaster Recovery Fund 5303 <sup>(1,2)</sup>**  
For the period ended June 30, 2019  
(in thousands)

	FY2018 Actual	MTD Actual	YTD Actual	Inception to- date Actual	Projection			
					Current Fiscal Year	Inception To-date		
<b>Cash Inflows <sup>(6)</sup></b>								
FEMA Cash Advance Category A <sup>(4,9)</sup>	\$ 105,081	\$ (4,067)	\$ (41,189)	\$ 63,892	\$ -	\$ 105,081		
FEMA Cash Advance Category B	56,570	(54,806)	(56,570)	-	-	56,570		
FEMA Reimbursements	1,365	60,057	125,786	127,151	125,786	266,336		
State Assistance	50,000	-	-	50,000	-	50,000		
Transfer from Budget Stabilization Fund <sup>(5)</sup>	20,000	-	-	20,000	-	20,000		
Transfer from Other Funds	-	-	-	-	-	-		
Insurance Advance <sup>(8)</sup>	100,000	-	2,673	102,673	2,673	102,673		
<b>Total Inflows</b>	<b>\$ 333,016</b>	<b>\$ 1,184</b>	<b>\$ 30,700</b>	<b>\$ 363,716</b>	<b>\$ 128,458</b>	<b>\$ 600,660</b>		
<b>Cash Outflows <sup>(6)</sup></b>					FEMA Share		City Share	Total Projection
Debris Removal (Category A) <sup>(3,7)</sup>	48,604	9,031	30,759	79,364	233,513	233,513	25,946	259,459
Emergency Protective Measures (Category B) * <sup>(3)</sup>	48,029	-	16,751	64,780	190,000	190,000	TBD	190,000
Roads and Bridges (Category C) * <sup>(3)</sup>	-	-	-	-	TBD	TBD	100	1,000
Water Control Facilities (Category D) * <sup>(3)</sup>	-	-	-	-	-	-	-	-
Buildings and Equipment (Category E) * <sup>(3)</sup>	-	-	-	-	11,815	11,815	62,087	620,871
Utilities (Category F) * <sup>(3)</sup>	-	-	-	-	-	-	-	-
Parks Recreational Areas, and Other Facilities (Category G) * <sup>(3)</sup>	-	-	-	-	TBD	TBD	4,000	40,000
Direct/Indirect Administrative Cost	12,327	(1,107)	2,109	14,437	TBD	TBD	TBD	TBD
Insurance Premium	24,674	-	-	24,674	TBD	TBD	TBD	24,674
Transfer to Other Funds	-	-	-	-	NA	NA	NA	TBD
Transfer to Budget Stabilization Fund <sup>(5)</sup>	-	3,000	5,000	5,000	NA	NA	NA	TBD
Insurance Proceeds Allocations <sup>(10)</sup>	19,168	-	13,111	32,279	NA	NA	NA	102,628
<b>Total Outflows</b>	<b>\$ 152,802</b>	<b>\$ 10,924</b>	<b>\$ 67,730</b>	<b>\$ 220,534</b>	<b>\$ 435,328</b>	<b>\$ 435,328</b>	<b>\$ 92,133</b>	<b>\$ 1,238,632</b>
<b>Net Current Flows</b>	<b>\$ 180,214</b>	<b>\$ (9,740)</b>	<b>\$ (37,030)</b>	<b>\$ 143,181</b>				

*\*These figures represent currently estimated disaster related expenditures. Damage assessments are ongoing and these estimates are highly fluid.*

**Notes:**

- DR 4332 - Disaster Incident Period: August 23, 2017 through September 15, 2017.
- FEMA Disaster Declaration made August 25, 2017.
- Disaster cost shares: All categories A-G are Federal 90% COH 10%. Category B is Federal 100% for the first 30 days (08/23/17 to 09/22/17).
- Emergency Purchase Orders (EPOs) and Congregate Sheltering costs are included in Cash Advance Category B projections.
- In FY2018, \$20M was transferred to the Disaster Recovery Fund for Hurricane Harvey. Per the financial policies, the Budget Stabilization Fund must be replenished by the end of FY2020. In June 2019, an additional \$3M was replenished to Budget Stabilization Fund for a total replenishment of \$5M in FY19.
- This analysis tracks inflows, outflows based on entries into SAP by the spending departments, however, it is not tracked by FEMA Categories.
- Category A Debris Removal cash flows can be updated quarterly, whereas updates for the other categories will not be available until the projects progress further.
- Received the maximum payout of \$100M for City's flooding policies, wind driven maximum payout of \$2.5M, and other damages maximum payout of \$128K.
- Projections include reimbursements for City properties managed by Local Government Corporations (LGC) such as Houston First (HFC).
- Insurance proceeds have been allocated pursuant to the lease agreement amendment approved by City Council on 05/22/2018.  
Pursuant to Promissory Note \$12.5M loan was disbursed to HFC.

**Harvey - Storm Water Disaster Recovery Fund 5304** <sup>(1,2)</sup>  
For the period ended June 30, 2019  
(in thousands)

	FY2018 Actual	MTD Actual	YTD Actual	Inception to- date Actual	Projection		City Share	Total Projection
					Current Fiscal Year	Inception To-date		
<b>Cash Inflows</b> <sup>(4)</sup>								
FEMA Cash Advance Category A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
FEMA Cash Advance Category B	-	-	-	-	-	-		
FEMA Reimbursements	-	-	-	-	-	-		
Insurance Reimbursements	-	-	-	-	-	-		
Transfer from Budget Stabilization Fund	-	-	-	-	-	-		
Transfer from Other Funds	-	-	-	-	-	-		
Insurance Advance	-	-	-	-	TBD	TBD		
<b>Total Inflows</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>TBD</b>	<b>TBD</b>		
<b>Cash Outflows</b> <sup>(4)</sup>					FEMA Share			
Debris Removal (Category A) <sup>(3,5)</sup>	-	-	-	-	-	-	-	-
Emergency Protective Measures (Category B)* <sup>(3)</sup>	14	-	(14)	-	TBD	TBD	TBD	TBD
Roads and Bridges (Category C) * <sup>(3)</sup>	-	-	-	-	-	-	-	-
Water Control Facilities (Category D)* <sup>(3)</sup>	-	-	-	-	-	-	-	-
Buildings and Equipment (Category E)* <sup>(3)</sup>	-	-	-	-	-	-	-	-
Utilities (Category F)* <sup>(3)</sup>	-	-	-	-	-	-	-	-
Parks Recreational Areas, and Other Facilities (Category G)* <sup>(3)</sup>	-	-	-	-	-	-	-	-
Direct/Indirect Administrative Cost	-	-	-	-	-	-	-	-
Insurance Premium	-	-	-	-	-	-	-	-
<b>Total Outflows</b>	<b>\$ 14</b>	<b>\$ -</b>	<b>\$ (14)</b>	<b>\$ -</b>	<b>TBD</b>	<b>TBD</b>	<b>TBD</b>	<b>TBD</b>
<b>Net Current Flows</b>	<b>\$ (14)</b>	<b>\$ -</b>	<b>\$ (14)</b>	<b>(14)</b>				
*These figures represent currently estimated disaster related expenditures. Damage assessments are ongoing and these estimates are highly fluid.								

**Notes:**

1. DR 4332 - Disaster Incident Period: August 23, 2017 through September 15, 2017.
2. FEMA Disaster Declaration made August 25, 2017.
3. Disaster cost shares: All categories A-G are Federal 90% COH 10%. Category B is Federal 100% for the first 30 days (08/23/17 to 09/22/17).
4. This analysis tracks inflows, outflows based on entries into SAP by the spending departments, however, it is not tracked by FEMA Categories.
5. Category A Debris Removal cash flows can be updated quarterly, whereas updates for the other categories will not be available until the projects progress further.



**Harvey - Aviation Disaster Recovery O&M Fund 8044 <sup>(1,2)</sup>**  
For the period ended June 30, 2019  
(in thousands)

	FY2018 Actual	MTD Actual	YTD Actual	Inception to- date Actual	Projection			
					Current Fiscal Year	Inception To-date		
<b>Cash Inflows <sup>(4)</sup></b>								
FEMA Cash Advance Category A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
FEMA Cash Advance Category B	-	-	-	-	-	-		
FEMA Reimbursements	-	-	-	-	-	-		
Insurance Reimbursements	-	-	-	-	-	-		
Transfer from Budget Stabilization Fund	-	-	-	-	-	-		
Transfer from Other Funds <sup>(7)</sup>	5,000	-	-	5,000	-	5,000		
Insurance Advance	-	-	-	-	TBD	TBD		
<b>Total Inflows</b>	<b>\$ 5,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,000</b>	<b>\$ -</b>	<b>\$ 5,000</b>		
<b>Cash Outflows <sup>(4)</sup></b>					FEMA Share		City Share	Total Projection
Debris Removal (Category A) <sup>(3,5)</sup>	3	-	-	3	TBD	TBD	TBD	TBD
Emergency Protective Measures (Category B)* <sup>(3,6)</sup>	83	-	-	83	TBD	TBD	TBD	TBD
Roads and Bridges (Category C)* <sup>(3)</sup>	-	-	-	-	-	-	-	-
Water Control Facilities (Category D)* <sup>(3)</sup>	-	-	-	-	-	-	-	-
Buildings and Equipment (Category E)* <sup>(3)</sup>	262	(20)	15	277	TBD	TBD	413	4,129
Utilities (Category F)* <sup>(3)</sup>	-	-	-	-	-	-	-	-
Parks Recreational Areas, and Other Facilities (Category G)* <sup>(3)</sup>	-	-	-	-	-	-	-	-
Direct/Indirect Administrative Cost	-	-	-	-	-	-	-	-
Insurance Premium	-	-	-	-	-	-	-	-
<b>Total Outflows</b>	<b>\$ 348</b>	<b>\$ (20)</b>	<b>\$ 15</b>	<b>\$ 362</b>	<b>TBD</b>	<b>TBD</b>	<b>\$ 413</b>	<b>\$ 4,129</b>
<b>Net Current Flows</b>	<b>\$ 4,652</b>	<b>\$ (20)</b>	<b>\$ (15)</b>	<b>\$ 4,638</b>	<b>TBD</b>	<b>TBD</b>		
<i>*These figures represent currently estimated disaster related expenditures. Damage assessments are ongoing and these estimates are highly fluid.</i>								

**Notes:**

1. DR 4332 - Disaster Incident Period: August 23, 2017 through September 15, 2017.
2. FEMA Disaster Declaration made August 25, 2017.
3. Disaster cost shares: All categories A-G are Federal 90% COH 10%. Category B is Federal 100% for the first 30 days (08/23/17 to 09/22/17).
4. This analysis tracks inflows, outflows based on entries into SAP by the spending departments, however, it is not tracked by FEMA Categories.
5. Category A Debris Removal cash flows can be updated quarterly, whereas updates for the other categories will not be available until the projects progress further.
6. Includes \$65K of the Houston Airport System's Harvey expenses, which may not be reimbursable by FEMA.
7. Amount transferred in February 2018 from Airport operating fund for to the Airport Disaster Fund.

**Harvey - Combined Utility System Disaster Recovery Fund 8386** <sup>(1,2)</sup>  
For the period ended June 30, 2019  
(in thousands)

	FY2018 Actual	MTD Actual	YTD Actual	Inception to- date Actual	Projection		City Share	Total Projection
					Current Fiscal Year	Inception To-date		
<b>Cash Inflows</b> <sup>(4)</sup>								
FEMA Cash Advance Category A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
FEMA Cash Advance Category B	-	-	-	-	-	-		
FEMA Reimbursements	-	5,093	5,093	5,093	5,093	5,093		
Insurance Reimbursements	-	-	-	-	-	-		
Transfer from Budget Stabilization Fund	-	-	-	-	-	-		
Transfer from Other Funds	-	-	-	-	-	-		
Insurance Advance	-	-	-	-	TBD	TBD		
<b>Total Inflows</b>	<b>\$ -</b>	<b>\$ 5,093</b>	<b>\$ 5,093</b>	<b>\$ 5,093</b>	<b>\$ 5,093</b>	<b>\$ 5,093</b>		
<b>Cash Outflows</b> <sup>(4)</sup>					FEMA Share			
Debris Removal (Category A) <sup>(3,5)</sup>	-	-	-	-	-	-	-	-
Emergency Protective Measures (Category B) <sup>*(3)</sup>	8,701	-	49	8,750	TBD	TBD	TBD	TBD
Roads and Bridges (Category C) <sup>*(3)</sup>	-	-	-	-	-	-	-	-
Water Control Facilities (Category D) <sup>*(3)</sup>	-	-	-	-	TBD	TBD	1,000	10,000
Buildings and Equipment (Category E) <sup>*(3)</sup>	257	-	31	288	-	-	-	-
Utilities (Category F) <sup>*(3)</sup>	-	-	-	-	TBD	TBD	115,626	1,156,257
Parks Recreational Areas, and Other Facilities (Category G) <sup>*(3)</sup>	-	-	-	-	-	-	-	-
Direct/Indirect Administrative Cost	-	-	5,873	5,873	TBD	TBD	TBD	TBD
Insurance Premium	-	-	-	-	-	-	-	-
<b>Total Outflows</b>	<b>\$ 8,958</b>	<b>\$ -</b>	<b>\$ 5,953</b>	<b>\$ 14,911</b>	<b>TBD</b>	<b>TBD</b>	<b>\$ 116,626</b>	<b>\$ 1,166,257</b>
<b>Net Current Flows</b>	<b>\$ (8,958)</b>	<b>\$ 5,093</b>	<b>\$ (860)</b>	<b>(9,818)</b>				
*These figures represent currently estimated disaster related expenditures. Damage assessments are ongoing and these estimates are highly fluid.								

**Notes:**

1. DR 4332 - Disaster Incident Period: August 23, 2017 through September 15, 2017.
2. FEMA Disaster Declaration made August 25, 2017.
3. Disaster cost shares: All categories A-G are Federal 90% COH 10%. Category B is Federal 100% for the first 30 days (08/23/17 to 09/22/17).
4. This analysis tracks inflows, outflows based on entries into SAP by the spending departments, however, it is not tracked by FEMA Categories.
5. Category A Debris Removal cash flows can be updated quarterly, whereas updates for the other categories will not be available until the projects progress further.

**City of Houston**  
**Quarterly Financial Report**  
**Flood Disaster Event(s)**  
**June 30, 2019**

	TOTALS FOR PROJECT - ALL FUNDS					
	Disaster Summary Outline (DSO) Projected Damage		4th Qtr. Only		Actual FY 2018	Inception of Project to June 30, 2019
	DR 4223	DR 4269	DR 4223	DR 4269		
<b>REVENUES - Governmental</b>						
Recoveries and Refund						
FEMA/Insurance Reimbursements			\$ -	\$ 155	\$ 85,900	\$ 8,502,798
Unreimbursed FEMA Obligations			\$ -	\$ -	\$ -	\$ -
Insurance Advance			\$ -	\$ -	\$ -	\$ -
0.5% Indirect Mgmt. Fee			\$ -	\$ -	\$ -	\$ -
Other			\$ -	\$ -	\$ -	\$ 85,770
Interest Earned			\$ -	\$ 1,013,342	\$ -	\$ 2,188,308
Subtotal Revenues - Governmental			\$ -	\$ 1,013,497	\$ 85,900	\$ 10,776,876
<b>REVENUES - Stormwater</b>						
Recoveries and Refund						
FEMA/Insurance Reimbursements			\$ -	\$ -	\$ -	\$ -
Unreimbursed FEMA Obligations			\$ -	\$ -	\$ -	\$ -
Insurance Advance			\$ -	\$ -	\$ -	\$ -
0.5% Indirect Mgmt. Fee			\$ -	\$ -	\$ -	\$ -
Other			\$ -	\$ -	\$ -	\$ -
Interest Earned			\$ -	\$ -	\$ -	\$ 20
Subtotal Revenues - Stormwater			\$ -	\$ -	\$ -	\$ 20
<b>REVENUES - CUS</b>						
Recoveries and Refund						
FEMA/Insurance Reimbursements			\$ -	\$ (29,760)	\$ -	\$ 3,570,895
Unreimbursed FEMA Obligations			\$ -	\$ -	\$ -	\$ -
Insurance Advance			\$ -	\$ -	\$ -	\$ -
0.5% Indirect Mgmt. Fee			\$ -	\$ -	\$ -	\$ -
Interest Earned			\$ -	\$ -	\$ -	\$ -
Subtotal Revenues - CUS			\$ -	\$ (29,760)	\$ -	\$ 3,570,895
<b>Total Revenues</b>			\$ -	\$ 983,737	\$ 85,900	\$ 14,347,790
<b>EXPENDITURES - Governmental</b>						
Personnel	\$ 4,200,000	\$ 2,519,734	\$ (93,126)	\$ -	\$ -	\$ 2,082,744
Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,787
Contracts	\$ 9,000,000	\$ 374,681	\$ -	\$ -	\$ -	\$ 8,960,443
Equipment	\$ 3,100,000	\$ 161,855	\$ -	\$ -	\$ -	\$ (119,027)
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,705
Subtotal Expenditures - Governmental	\$ 16,300,000	\$ 3,056,270	\$ (93,126)	\$ -	\$ -	\$ 10,954,652
<b>EXPENDITURES - CUS</b>						
Personnel	\$ 1,200,000	\$ -	\$ -	\$ -	\$ -	\$ 183,368
Materials & Supplies	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ 124,239
Contracts	\$ 22,000,000	\$ -	\$ 19,321	\$ (371,251)	\$ -	\$ 2,022,525
Equipment	\$ 800,000	\$ -	\$ -	\$ -	\$ -	\$ 1,999
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Expenditures - CUS	\$ 25,000,000	\$ -	\$ 19,321	\$ (371,251)	\$ -	\$ 2,332,130
<b>EXPENDITURES - Stormwater</b>						
Personnel			\$ -	\$ -	\$ -	\$ 110,005
Materials & Supplies			\$ -	\$ -	\$ -	\$ -
Contracts			\$ -	\$ -	\$ -	\$ -
Equipment			\$ -	\$ -	\$ -	\$ -
Other			\$ -	\$ -	\$ -	\$ -
Subtotal Expenditures - Stormwater	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 110,005
<b>Total Expenditures</b>	\$ 41,300,000	\$ 3,056,270	\$ (73,805)	\$ (371,251)	\$ -	\$ 13,396,787
<b>NET CURRENT ACTIVITY</b>			\$ 73,805	\$ 1,354,988	\$ 85,900	\$ 951,003
<b>OTHER FINANCIAL ACTIVITY</b>						
LOAN IN / (OUT)						
General Fund			\$ -	\$ -	\$ -	\$ -
Budget Stabilization Fund			\$ -	\$ -	\$ -	\$ -
TRANSFER FROM GENERAL FUND			\$ -	\$ -	\$ -	\$ 8,000,000
<b>Total Other Financial Activity</b>			\$ -	\$ -	\$ -	\$ 8,000,000
<b>Excess (deficiency) of revenues and other financing sources over expenditures and other uses</b>			\$ 73,805	\$ 1,354,988	\$ 85,900	\$ 8,951,003

**Key Facts:**

1. DR 4223 - Disaster Incident Period was from May 4, 2015 through June 22, 2015.
2. DR 4269 - Disaster Incident Period was from April 17, 2016 through April 30, 2016.
3. FEMA Disaster Declarations were on May 29, 2015 & April 25, 2016, respectively.
4. City of Houston was declared for all categories for Public Assistance.
5. Disaster cost share : Federal 75% COH 25%.

Aviation Operating Fund  
For the period ended June 30, 2019  
(amounts expressed in thousands)

		FY2019				
	FY2018 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Operating Revenues</b>						
Landing Area	\$ 95,779	\$ 95,459	\$ 95,459	\$ 97,135	\$ 97,135	\$ 97,135
Bldg and Ground Area	219,753	218,392	218,392	217,316	217,316	217,316
Parking and Concession	185,035	186,000	188,317	193,044	193,051	193,051
Other	9,836	6,308	6,308	6,007	6,054	6,054
Total Operating Revenues	<u>510,402</u>	<u>506,159</u>	<u>508,476</u>	<u>513,502</u>	<u>513,556</u>	<u>513,556</u>
<b>Operating Expenses</b>						
Personnel	104,999	107,963	107,963	104,440	104,499	104,499
Supplies	8,136	9,389	9,803	8,338	8,338	8,338
Services	183,154	195,855	196,387	188,369	198,943	198,943
Non-Capital Outlay	1,778	2,907	1,961	1,097	1,097	1,097
Total Operating Expenses	<u>298,067</u>	<u>316,114</u>	<u>316,114</u>	<u>302,244</u>	<u>312,877</u>	<u>312,877</u>
Operating Income (Loss)	<u>212,335</u>	<u>190,045</u>	<u>192,362</u>	<u>211,258</u>	<u>200,679</u>	<u>200,679</u>
<b>Non-Operating Revenues (Expenses)</b>						
Interest Income	13,349	13,000	17,750	19,681	19,681	19,681
Other	(1,751)	0	0	(559)	(559)	(559)
Total Non-Operating Rev (Exp)	<u>11,598</u>	<u>13,000</u>	<u>17,750</u>	<u>19,122</u>	<u>19,122</u>	<u>19,122</u>
Income (Loss) Before Operating Transfers	<u>223,933</u>	<u>203,045</u>	<u>210,112</u>	<u>230,380</u>	<u>219,801</u>	<u>219,801</u>
<b>Operating Transfers</b>						
Interfund Transfer - Oper Reserve	879	1,000	1,000	3,159	3,200	3,200
Debt Service Principal	83,561	56,922	56,922	49,629	49,629	49,629
Debt Service Interest	69,126	65,622	65,622	65,320	65,320	65,320
Renewal and Replacement	9,486	15,000	15,000	13,500	15,000	15,000
Capital Improvement	53,658	64,501	71,568	28,520	86,652	86,652
Total Operating Transfers	<u>216,710</u>	<u>203,045</u>	<u>210,112</u>	<u>160,128</u>	<u>219,801</u>	<u>219,801</u>
Net Income (Loss)						
Operating Fund Only	\$ <u>7,223</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>70,252</u>	\$ <u>0</u>	\$ <u>0</u>

**About the Fund:**

The Aviation Operating Fund is an enterprise fund which accounts for operation of the City's airport system. The airport system is comprised of the George Bush Intercontinental Airport/Houston, William P. Hobby Airport and Ellington Airport. Activities of the department include: operations, maintenance, planning and construction, public service and administration. The Department coordinates its activities with the Federal Aviation Administration (FAA), other federal and state agencies and the airlines and tenants of the airport facilities.

Convention and Entertainment Facilities Operating Fund  
For the period ended June 30, 2019  
(amounts expressed in thousands)

		FY2019				
	FY2018 Actual	Adopted Budget	Current Budget	YTD	Controllers Projection	Finance Projection
<b>Operating Revenues</b>						
Facility Rentals	\$ 1,449	\$ 1,449	\$ 1,449	\$ 1,449	\$ 1,449	\$ 1,449
Parking	6,434	9,530	9,530	8,597	9,144	9,144
Contract Cleaning	0	0	0	0	0	0
Total Operating Revenues	<u>7,883</u>	<u>10,979</u>	<u>10,979</u>	<u>10,046</u>	<u>10,593</u>	<u>10,593</u>
<b>Operating Expenses</b>						
Personnel	196	250	250	226	226	226
Supplies	0	0	0	0	0	0
Services	73	112	112	79	84	84
Total Operating Expenses	<u>269</u>	<u>362</u>	<u>362</u>	<u>305</u>	<u>310</u>	<u>310</u>
Operating Income (Loss)	<u>7,614</u>	<u>10,617</u>	<u>10,617</u>	<u>9,741</u>	<u>10,283</u>	<u>10,283</u>
<b>Non-Operating Revenues (Expenses)</b>						
Hotel Occupancy Tax						
Current	86,608	87,000	87,000	84,443	85,000	85,000
Delinquent	2,809	2,000	2,000	1,681	1,681	1,681
Net Hotel Occupancy Tax	<u>89,417</u>	<u>89,000</u>	<u>89,000</u>	<u>86,124</u>	<u>86,681</u>	<u>86,681</u>
Interest Income	288	350	350	358	390	390
Capital Outlay	0	0	0	0	0	0
Other Interest	(192)	(241)	(291)	(226)	(228)	(228)
Other	292	292	292	291	292	292
Total Non-Operating Rev (Exp)	<u>89,804</u>	<u>89,401</u>	<u>89,351</u>	<u>86,547</u>	<u>87,135</u>	<u>87,135</u>
Income (Loss) Before Operating Transfers	<u>97,419</u>	<u>100,018</u>	<u>99,968</u>	<u>96,288</u>	<u>97,418</u>	<u>97,418</u>
<b>Operating Transfers</b>						
Transfers for Interest	13,543	14,902	14,852	14,680	14,681	14,681
Transfers for Principal	11,164	12,984	12,984	12,904	12,904	12,904
Transfer to Component Unit	73,346	72,513	72,513	67,051	69,161	69,161
Transfers to General Fund	1,449	1,449	1,449	1,449	1,449	1,449
Transfers to Debt Service	75	80	80	80	80	80
Total Operating Transfers	<u>99,576</u>	<u>101,928</u>	<u>101,878</u>	<u>96,164</u>	<u>98,274</u>	<u>98,274</u>
Net Income (Loss)						
Operating Fund Only	\$ <u>(2,158)</u>	\$ <u>(1,910)</u>	\$ <u>(1,910)</u>	\$ <u>124</u>	\$ <u>(856)</u>	\$ <u>(856)</u>

**About the Fund:**

The Convention and Entertainment Facilities operating fund is an enterprise fund that accounts for the operation of the City's five major entertainment centers and City-owned parking garages: Jesse H. Jones Hall, Bayou Place, Gus S. Wortham Center, George R. Brown Convention Center, and Theater District Garage.

Combined Utility System Fund  
For the period ended June 30, 2019  
(amounts expressed in thousands)

	FY2019					
	FY2018 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Operating Revenues</b>						
Water Sales	\$ 555,729	\$ 573,903	\$ 573,903	\$ 545,291	\$ 561,203	\$ 561,203
Sewer Sales	477,161	503,217	503,217	486,739	496,217	496,217
Penalties	10,672	14,400	14,400	11,375	14,400	14,400
Other	10,967	10,116	10,116	14,096	14,324	14,324
Total Operating Revenues	<u>1,054,529</u>	<u>1,101,636</u>	<u>1,101,636</u>	<u>1,057,501</u>	<u>1,086,144</u>	<u>1,086,144</u>
<b>Operating Expenses</b>						
Personnel	184,084	191,333	191,333	185,534	185,465	185,465
Supplies	44,460	47,819	55,485	46,407	49,123	49,123
Electricity and Gas	44,274	53,948	48,006	43,347	44,704	44,704
Contracts & Other Payments	155,307	185,777	186,435	158,504	172,999	172,999
Non-Capital Equipment	1,549	4,917	3,866	1,699	2,213	2,213
Total Operating Expenses	<u>429,673</u>	<u>483,794</u>	<u>485,125</u>	<u>435,492</u>	<u>454,506</u>	<u>454,506</u>
Operating Income (Loss)	<u>624,856</u>	<u>617,842</u>	<u>616,511</u>	<u>622,009</u>	<u>631,638</u>	<u>631,638</u>
<b>Non-Operating Revenues (Expenses)</b>						
Interest on Investments	12,271	7,764	7,764	17,629	18,000	18,000
Sale of Property, Mains & Scrap	14,941	2,210	2,210	653	680	680
Other	22,831	17,480	17,480	16,653	17,539	17,539
Impact Fees	20,743	20,000	20,000	26,726	26,726	26,726
CWA & TRA Contracts (Prin.&Int.)	(6,393)	(6,385)	(6,385)	(6,265)	(6,385)	(6,385)
Total Non-Operating Rev (Exp)	<u>64,394</u>	<u>41,069</u>	<u>41,069</u>	<u>55,396</u>	<u>56,561</u>	<u>56,561</u>
Income (Loss) Before Operating Transfers	<u>689,250</u>	<u>658,911</u>	<u>657,580</u>	<u>677,405</u>	<u>688,199</u>	<u>688,199</u>
<b>Operating Transfers</b>						
System Debt Service Transfer	472,506	507,957	507,957	492,796	493,293	493,293
CWA & TRA Contracts (P & I) Luce Bayou	12,694	3,801	3,801	3,359	3,801	3,801
Transfer to PIB - Water & Sewer	9,080	7,775	7,775	7,775	7,775	7,775
Transfer to Capital Project Fund	70,000	70,000	70,000	70,000	70,000	70,000
Pension Liability Prin & Int	5,555	6,537	6,537	4,827	6,537	6,537
Equipment Acquisition	10,275	51,880	57,087	22,205	25,338	25,338
Transfer to Storm Water	53,978	55,367	48,829	48,510	51,609	51,609
Total Operating Transfers	<u>634,088</u>	<u>703,317</u>	<u>701,986</u>	<u>649,472</u>	<u>658,353</u>	<u>658,353</u>
Net Current Activity						
Operating Fund Only	<u>\$ 55,161</u>	<u>\$ (44,406)</u>	<u>\$ (44,406)</u>	<u>\$ 27,933</u>	<u>\$ 29,846</u>	<u>\$ 29,846</u>

**About the Fund:**

The Combined Utility System Fund, which includes Fund 8300, Fund 8301, and Fund 8305, is an enterprise fund which accounts for operation of the City's water and wastewater facilities. The fund provides for the operation of the City's treated and untreated water, as well as, receives and process wastewater generated in a service area that includes the City, certain municipalities and unincorporated communities in the Houston metropolitan area. Some of the City's largest customers are other cities and water authorities which supply water to their own customers.

Storm Water Fund  
For the period ended June 30, 2019  
(amounts expressed in thousands)

	FY2019					
	FY2018 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Other Interfund Services	\$ 0	\$ 88	\$ 88	\$ 0	\$ 0	\$ 0
Miscellaneous	139	42	42	89	89	89
Total Revenues	<u>139</u>	<u>130</u>	<u>130</u>	<u>89</u>	<u>89</u>	<u>89</u>
<b>Expenditures</b>						
Personnel	28,286	24,299	24,299	21,876	21,880	21,880
Supplies	1,137	1,762	1,512	1,189	1,302	1,302
Other Services	19,069	17,267	17,322	14,702	17,268	17,268
Capital Outlay	1,225	7,574	7,769	2,560	2,610	2,610
Total Expenditures	<u>49,717</u>	<u>50,902</u>	<u>50,902</u>	<u>40,327</u>	<u>43,060</u>	<u>43,060</u>
Net Current Activity	(49,578)	(50,772)	(50,772)	(40,238)	(42,971)	(42,971)
<b>Other Financing Sources (Uses)</b>						
Interest Income	131	80	80	120	120	120
Transfers In - General Fund	0	0	0	0	0	0
Transfers In - CUS	53,978	55,367	55,367	48,510	51,609	51,609
Transfers In - DD&SRF	2,500	5,500	5,500	5,500	5,500	5,500
Pension Bond Obligation Proceeds	5,061	0	0	0	0	0
Transfer Out - Pension Liability Interest	0	0	0	0	0	0
Transfer Out -Capital Project	(900)	0	0	0	0	0
Transfer Out -Special Revenue	(87)	0	0	0	0	0
Debit Service Principal	(757)	(903)	(903)	(903)	(903)	(903)
Transfer Out -Discretionary Debt	(15,108)	(16,011)	(16,011)	(13,985)	(13,985)	(13,985)
Total Other Financing Sources (Uses)	<u>44,818</u>	<u>44,033</u>	<u>44,033</u>	<u>39,242</u>	<u>42,341</u>	<u>42,341</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)	(4,760)	(6,739)	(6,739)	(997)	(630)	(630)
Fund Balance, Beginning of Year	<u>11,987</u>	<u>7,227</u>	<u>7,227</u>	<u>7,227</u>	<u>7,227</u>	<u>7,227</u>
Fund Balance, End of Year	<u>\$ 7,227</u>	<u>\$ 488</u>	<u>\$ 488</u>	<u>\$ 6,230</u>	<u>\$ 6,597</u>	<u>\$ 6,597</u>

Note: The Storm Water Fund is not technically an enterprise fund, but is grouped with the Combined Utility System for clarity.

Dedicated Drainage & Street Renewal Fund  
For the period ended June 30, 2019  
(amounts expressed in thousands)

		FY2019					
	FY2018 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection	
<b>Revenues</b>							
Drainage Charge Revenue <sup>(1)</sup>	\$ 106,359	\$ 104,557	\$ 104,557	\$ 108,938	\$ 104,557	\$ 104,557	
Interfund Drainage Fee	7,126	7,121	7,121	7,135	7,135	7,135	
Charges for Services	426	490	490	469	652	652	
Licenses & Permits	1,661	2,003	2,003	1,344	1,503	1,503	
Street Milling and Sales Earnings	663	760	760	743	760	760	
Metro Intergovernmental Revenue	50,599	56,080	56,080	37,570	56,080	56,080	
Operating Recoveries & Refunds	25	62	62	28	28	28	
Miscellaneous/Other	1,180	135	135	182	217	217	
Total Revenues	<u>168,039</u>	<u>171,208</u>	<u>171,208</u>	<u>156,410</u>	<u>170,932</u>	<u>170,932</u>	
<b>Expenditures</b>							
Personnel	45,330	38,819	38,819	37,024	37,030	37,030	
Supplies	10,649	11,852	11,852	10,814	11,852	11,852	
Other Services	21,482	32,595	32,498	20,507	31,904	31,904	
Capital Outlay	1,156	14,167	14,264	4,156	4,244	4,244	
Total Expenditures	<u>78,617</u>	<u>97,433</u>	<u>97,433</u>	<u>72,501</u>	<u>85,029</u>	<u>85,029</u>	
Net Current Activity	89,422	73,775	73,775	83,909	85,903	85,903	
<b>Other Financing Sources (Uses)</b>							
Interest Income	1,020	800	800	1,382	1,382	1,382	
Transfers In - General Fund	34,399	50,540	50,540	47,422	47,422	47,422	
Pension Bond Proceeds	8,104	0	0	0	0	0	
Debt Service Principal	(48)	0	0	0	0	0	
Debt Service Interest	0	(339)	(339)	0	(339)	(339)	
Transfers In - Special Revenue	87	0	0	0	0	0	
Transfers Out - Comm'l Paper Agent Fees	(784)	(811)	(811)	(672)	(811)	(811)	
Transfers Out - Capital Projects	(117,402)	(120,787)	(120,787)	(112,158)	(138,787)	(138,787)	
Transfers Out - To Storm Water	(2,500)	(5,500)	(5,500)	(5,500)	(5,500)	(5,500)	
Transfers Out Ch380 Trans Other Fund	(3,912)	(3,101)	(3,101)	(1,497)	(3,101)	(3,101)	
Total Other Financing Sources (Uses)	<u>(81,036)</u>	<u>(79,198)</u>	<u>(79,198)</u>	<u>(71,023)</u>	<u>(99,733)</u>	<u>(99,733)</u>	
<b>Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing (Uses)</b>							
Other Financing (Uses)	8,386	(5,423)	(5,423)	12,886	(13,830)	(13,830)	
Bad Debt Expense	0	0	0	0	0	0	
Fund Balance, Beginning of Year	<u>57,002</u>	<u>65,388</u>	<u>65,388</u>	<u>65,388</u>	<u>65,388</u>	<u>65,388</u>	
Fund Balance, End of Year	\$ 65,388	\$ 59,965	\$ 59,965	\$ 78,274	\$ 51,558	\$ 51,558	

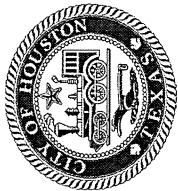
Note:

1. The Drainage Charge Revenue YTD includes all amounts billed. There is typically a 21 day lag between the billed and collected amounts.
2. This amount is based on the Captured Ad Valorem Tax Revenue as calculated below:

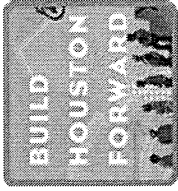
	FY2019		
	Adopted Budget	Projection	Year to Date Actual
Property Tax Revenue - General Fund (\$0.118 equivalent of City's Ad Valorem Tax Levy)	\$ 200,306	\$ 197,188	\$ 197,188
Less Street & Drainage Debt Service (General Fund)	<u>(149,766)</u>	<u>(149,766)</u>	<u>(149,766)</u>
Captured Revenues <sup>(2)</sup>	<u>\$ 50,540</u>	<u>\$ 47,422</u>	<u>\$ 47,422</u>
(to be transferred to Dedicated Drainage & Street Renewal Fund)			
Note: Ordinance 2010-879 requires funding in the amount equivalent to proceeds from \$0.118 of the City's ad valorem tax levy minus an amount equal to debt service for drainage and streets to the Dedicated Drainage & Street Renewal Fund. Total outstanding debt payable from ad valorem taxes (as of June 30) is \$3.706 billion. The portion of the debt associated with drainage and street improvements is estimated at \$926 million.			

The Dedicated Drainage and Street Renewal Fund is not technically an enterprise fund, but is grouped with the Combined Utility System for clarity.





**FY2019 Build Houston Forward Financial Summary**  
**Dedicated Drainage & Street Renewal Fund Group**  
**For the period ended June 30, 2019<sup>5</sup>**  
**(Amounts expressed in thousands)**



Drainage Utility Fees		Developer Impact Fees		Ad Valorem Taxes (Dedicated Property Taxes net of debt service)		Third-party Funds (Metro, TxDOT, Federal Grants)	
<b>Revenues</b>		<b>Revenues</b>		<b>Revenues</b>		<b>Revenues/Deferred Revenues</b>	
Drainage Fees	\$108,940	Developer Impact Fees	\$ 695	Ad Valorem Taxes	\$ 47,422	METRO GMP for Capital Projects <sup>4</sup>	\$ 44,338
City Drainage Fees	7,135	Interest Income	10	Interest Income	1,812	Advance Payments	
						METRO GMP O&M <sup>4</sup>	
						O&M	21,861
						Capital	15,709
						TxDOT Revenues	565
						Federal Grants	5,850
						Contributed Capital	557
						Other	2,765
<b>Total Revenues<sup>1</sup></b>	<b>\$116,075</b>	<b>Total Revenues</b>	<b>\$ 706</b>	<b>Total Revenues</b>	<b>\$ 49,234</b>	<b>Total Revenues/Deferred Revenues</b>	<b>\$ 91,644</b>
<b>Expenses</b>		<b>Expenses</b>		<b>Expenses</b>		<b>Expenses</b>	
Capital Projects (CIP)	\$104,485	Drainage Projects	\$ -	Capital Projects (CIP)	\$ 13,633	Capital Projects (CIP)	\$ 39,655
O&M for drainage infrastructure	5,500			O&M for Streets and Traffic	6,499	O&M for Streets and Traffic	35,536
Administration (includes Commercial Paper Fees)	3,102			Administration	80	Administration	435
				Permanent Improvement	4,255	Permanent Improvement	23,267
				380 Agreements	1,497		
<b>Total Expenses</b>	<b>\$113,087</b>	<b>Total Expenses</b>	<b>\$ -</b>	<b>Total Expenses</b>	<b>\$ 25,964</b>	<b>Total Expenses</b>	<b>\$ 98,893</b>

**Notes:**

- 1) Based on billings thru June 30, 2019.
- 2) The DDSRF Funds Group includes Special Revenue, CIP, and Grant Funds.
- 3) This report can be found at [www.rebuildhouston.org](http://www.rebuildhouston.org)
- 4) GMP is the General Mobility Program.
- 5) Preliminary numbers as of July 16th, 2019.

Health Benefits Fund  
For the period ended June 30, 2019  
(amounts expressed in thousands)

	FY2018	FY2019				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Operating Revenues</b>						
City Medical Plans	\$ 359,331	\$ 382,592	\$ 382,592	\$ 370,295	\$ 370,295	\$ 370,295
City Dental Plans	11,333	11,495	11,495	11,414	11,414	11,414
City Life Insurance Plans	6,688	7,323	7,323	6,780	6,780	6,780
Vision	3,073	3,655	3,655	3,543	3,543	3,543
Health Flexible Spending Account	4,806	5,200	5,200	4,482	4,482	4,482
Dependent Care Reimbursement	434	435	435	381	381	381
<b>Operating Revenues</b>	<u>385,665</u>	<u>410,700</u>	<u>410,700</u>	<u>396,895</u>	<u>396,895</u>	<u>396,895</u>
<b>Operating Expenses</b>						
Medicare Advantage	28,479	30,987	30,987	30,639	30,639	30,639
City Medical Plan Claims - Cigna	314,151	342,396	342,396	322,103	321,213	321,213
City Dental Plan Claims	11,333	11,495	11,495	11,414	11,414	11,414
Vision	3,074	3,655	3,655	3,543	3,543	3,543
City Life Insurance Plans	6,688	7,323	7,323	6,779	6,779	6,779
Administrative Costs	6,471	7,964	7,964	6,408	6,435	6,435
Health Flexible Spending Account	4,981	5,380	5,380	4,649	4,649	4,649
Dependent Care	434	435	435	381	381	381
<b>Operating Expenses</b>	<u>375,611</u>	<u>409,635</u>	<u>409,635</u>	<u>385,916</u>	<u>385,053</u>	<u>385,053</u>
Operating Income (Loss)	10,054	1,065	1,065	10,979	11,842	11,842
<b>Non-Operating Revenues (Expenses)</b>						
Interest Income	851	700	700	1,508	1,508	1,508
Prior Year Expense Recovery	224	0	0	7	7	7
Miscellaneous Revenue	671	0	0	1	1	1
Performance Guarantees	0	0	0	987	987	987
Medicare Part D - Distribution	0	0	0	0	0	0
<b>Non-Operating Revenues (Expenses)</b>	<u>1,746</u>	<u>700</u>	<u>700</u>	<u>2,503</u>	<u>2,503</u>	<u>2,503</u>
Net Income (Loss)	11,800	1,765	1,765	13,482	14,345	14,345
Net Assets, Beginning of Year	<u>17,429</u>	<u>29,229</u>	<u>29,229</u>	<u>29,229</u>	<u>29,229</u>	<u>29,229</u>
Net Assets, End of Year	<u>\$ 29,229</u>	<u>\$ 30,994</u>	<u>\$ 30,994</u>	<u>\$ 42,711</u>	<u>\$ 43,574</u>	<u>\$ 43,574</u>

**About the Fund:**

The Health Benefits Fund, an Internal Service Fund administered by the Human Resources Department, was established in 1984 to centralize the financial transactions for the City's benefit plans.

Effective May 1, 2011, the City elected to be substantially self-insured and awarded CIGNA a three year contract with two (2) one-year renewal options for 4 new health plans. The new health benefits model is composed of four (4) plans, all of which have heavy emphasis on a wellness component, and includes; 1) a limited network HMO-type plan, 2) an open access PPO-type plan with no out-of-network coverage, 3) a consumer driven high deductible Health Plan (CDHP), partnered with a health reimbursement account, and 4) a specific plan for retirees, mostly those under age 65, who live outside the limited network service area but who live in Texas. Effective 08/01/11 all 65+ Medicare eligible retirees must enroll in the 6 MA plans or opt out. These plans are supported by contributions from the city and participants.

The Fund also includes a vision plan, two dental plans, a dental/health maintenance organization (DHMO) and a dental indemnity plan. All three plans are supported exclusively by participants.

Long-Term Disability Fund  
For the period ended June 30, 2019  
(amounts expressed in thousands)

	FY2018	FY2019				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Operating Revenues</b>						
Contributions	\$ 1,313	\$ 1,309	\$ 1,309	\$ 91	\$ 91	\$ 91
<b>Operating Revenues</b>	<u>1,313</u>	<u>1,309</u>	<u>1,309</u>	<u>91</u>	<u>91</u>	<u>91</u>
<b>Operating Expenses</b>						
Management Consulting Services	24	25	25	0	25	25
Claims Payment Services	148	160	160	111	111	111
Employee Medical Claims	(1,218)	1,510	1,510	1,510	1,510	1,510
<b>Operating Expenses</b>	<u>(1,046)</u>	<u>1,695</u>	<u>1,695</u>	<u>1,621</u>	<u>1,646</u>	<u>1,646</u>
Operating Income (Loss)	2,359	(386)	(386)	(1,530)	(1,555)	(1,555)
<b>Non-Operating Revenues (Expenses)</b>						
Interest Income	136	80	80	198	198	198
<b>Non-Operating Revenues (Expenses)</b>	<u>136</u>	<u>80</u>	<u>80</u>	<u>198</u>	<u>198</u>	<u>198</u>
Net Income (Loss)	2,495	(306)	(306)	(1,332)	(1,357)	(1,357)
Net Assets, Beginning of Year	<u>1,595</u>	<u>4,090</u>	<u>4,090</u>	<u>4,090</u>	<u>4,090</u>	<u>4,090</u>
Net Assets, End of Year	<u>\$ 4,090</u>	<u>\$ 3,784</u>	<u>\$ 3,784</u>	<u>\$ 2,758</u>	<u>\$ 2,733</u>	<u>\$ 2,733</u>

**About the Fund:**

The Long Term Disability (LTD) Plan is a self-insured program accounted for as an internal service fund. Established in 1985 and revised in 1996 as part of the Income Protection Plan (IPP) (renamed the Compensable Sick Leave Plan (CSL) in October 1996), the plan provides paid long-term sick leave for City employees.

Property and Casualty Fund  
For the period ended June 30, 2019  
(amounts expressed in thousands)

	FY2018	FY2019				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Operating Revenues</b>						
Interfund Legal Services	\$ 37,940	\$ 45,712	\$ 45,712	\$ 30,178	\$ 30,461	\$ 30,461
<b>Operating Revenues</b>	<u>37,940</u>	<u>45,712</u>	<u>45,712</u>	<u>30,178</u>	<u>30,461</u>	<u>30,461</u>
<b>Operating Expenses</b>						
Personnel	7,572	8,655	8,655	7,621	7,621	7,621
Supplies	134	180	168	128	141	141
Services:						
Insurance Fees/Adm.	24,267	21,561	21,561	15,620	15,632	15,632
Claims and Judgments	2,952	10,950	10,518	3,568	3,679	3,679
Other Services	3,012	4,366	4,715	3,206	3,307	3,307
Capital Outlay	2	0	13	0	0	0
<b>Operating Expenses</b>	<u>37,939</u>	<u>45,712</u>	<u>45,630</u>	<u>30,143</u>	<u>30,379</u>	<u>30,379</u>
<b>Nonoperating Revenues (Expenses)</b>						
Interest Income	0	0	0	0	0	0
Transfer Out	<u>0</u>	<u>0</u>	<u>(82)</u>	<u>(82)</u>	<u>(82)</u>	<u>(82)</u>
<b>Nonoperating Revenues (Expenses)</b>	<u>0</u>	<u>0</u>	<u>(82)</u>	<u>(82)</u>	<u>(82)</u>	<u>(82)</u>
Net Income (Loss)	1	0	0	(47)	0	0
Net Assets, Beginning of Year	<u>81</u>	<u>82</u>	<u>82</u>	<u>82</u>	<u>82</u>	<u>82</u>
Net Assets, End of Year	<u>\$ 82</u>	<u>\$ 82</u>	<u>\$ 82</u>	<u>\$ 35</u>	<u>\$ 82</u>	<u>\$ 82</u>

**About the Fund:**

The Property and Casualty Fund was established to monitor the financial requirements of the Property and Risk Management Programs. This activity is primarily self-funded. The revenue is generated from assessed premiums to the other funds. These premiums are based upon projected expenditures. All risk to the City's assets (except Workers Compensation, Life, Health Benefits, and Long Term Disability) fall within the scope of this fund.

Workers' Compensation Fund  
For the period ended June 30, 2019  
(amounts expressed in thousands)

		FY2019				
	FY2018 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Operating Revenues</b>						
Contributions	\$ 23,040	\$ 27,230	\$ 28,906	\$ 29,815	\$ 28,893	\$ 28,893
<b>Operating Revenues</b>	<u>23,040</u>	<u>27,230</u>	<u>28,906</u>	<u>29,815</u>	<u>28,893</u>	<u>28,893</u>
<b>Operating Expenses</b>						
Personnel	3,480	5,432	5,432	5,222	5,222	5,222
Supplies	43	185	185	124	135	135
Current Year Claims	18,704	20,290	21,965	23,340	22,292	22,292
Services	814	1,220	1,215	988	1,193	1,193
Capital Outlay	0	114	119	77	77	77
Non-Capital Outlay	14	8	9	3	6	6
<b>Operating Expenses</b>	<u>23,055</u>	<u>27,249</u>	<u>28,925</u>	<u>29,754</u>	<u>28,925</u>	<u>28,925</u>
Operating Income (Loss)	(15)	(19)	(19)	61	(32)	(32)
<b>Non-Operating Revenues (Expenses)</b>						
Interest Income	12	19	19	28	28	28
Prior Year Recoveries	0	0	0	0	0	0
Other	3	0	0	6	4	4
<b>Non-Operating Revenues (Expenses)</b>	<u>15</u>	<u>19</u>	<u>19</u>	<u>34</u>	<u>32</u>	<u>32</u>
Net Income (Loss)	0	0	0	95	0	0
Net Assets, Beginning of Year	0	0	0	0	0	0
Net Assets, End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 95</u>	<u>\$ 0</u>	<u>\$ 0</u>

**About the Fund:**

The Workers' Compensation Fund is a revolving fund administered by the Human Resources Department. The Fund was established to centralize the financial transactions in the areas of Accident Prevention, Loss Control and Workers' Compensation.

Asset Forfeiture Fund  
For the period ended June 30, 2019  
(amounts expressed in thousands)

	FY2018	FY2019				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Confiscations	\$ 9,047	\$ 5,103	\$ 5,103	\$ 6,964	\$ 6,964	\$ 6,964
Interest Income	102	27	27	139	139	139
Other	0	0	0	2	2	2
Total Revenues	<u>9,149</u>	<u>5,130</u>	<u>5,130</u>	<u>7,105</u>	<u>7,105</u>	<u>7,105</u>
<b>Expenditures</b>						
Personnel	4,730	4,400	4,400	3,929	3,956	3,956
Supplies	1,029	1,730	1,460	915	930	930
Other Services	1,085	1,732	1,426	1,051	1,087	1,087
Capital Purchases	185	0	668	413	413	413
Non-Capital Purchases	1,483	2,738	1,518	193	193	193
Total Expenditures	<u>8,512</u>	<u>10,600</u>	<u>9,472</u>	<u>6,501</u>	<u>6,579</u>	<u>6,579</u>
Net Current Activity	637	(5,470)	(4,342)	604	526	526
Fund Balance, Beginning of Year	<u>5,684</u>	<u>6,321</u>	<u>6,321</u>	<u>6,321</u>	<u>6,321</u>	<u>6,321</u>
Fund Balance, End of Year	<u>\$ 6,321</u>	<u>\$ 851</u>	<u>\$ 1,979</u>	<u>\$ 6,925</u>	<u>\$ 6,847</u>	<u>\$ 6,847</u>

Auto Dealers Special Revenue Fund  
For the period ended June 30, 2019  
(amounts expressed in thousands)

	FY2018	FY2019				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Auto Dealers Licenses	\$ 2,706	\$ 2,718	\$ 2,718	\$ 2,839	\$ 2,839	\$ 2,839
Vehicle Storage Notification	436	450	450	388	388	388
Vehicle Auction Fees	366	350	350	329	329	329
Interest Income	42	31	31	57	57	57
Other	4,014	3,750	3,750	4,403	4,403	4,403
Total Revenues	<u>7,564</u>	<u>7,299</u>	<u>7,299</u>	<u>8,016</u>	<u>8,016</u>	<u>8,016</u>
<b>Expenditures</b>						
Personnel	3,908	4,246	4,246	4,134	4,134	4,134
Supplies	385	418	418	323	323	323
Other Services	1,876	1,696	2,097	1,870	1,878	1,878
Capital Purchases	38	1,462	1,061	0	0	0
Non-Capital Purchases	0	0	0	0	0	0
Total Expenditures	<u>6,207</u>	<u>7,822</u>	<u>7,822</u>	<u>6,327</u>	<u>6,335</u>	<u>6,335</u>
<b>Other Financing Sources (Uses)</b>						
Transfers Out	(1,586)	(1,650)	(1,650)	(1,650)	(1,650)	(1,650)
Total Other Financing Sources (Uses)	<u>(1,586)</u>	<u>(1,650)</u>	<u>(1,650)</u>	<u>(1,650)</u>	<u>(1,650)</u>	<u>(1,650)</u>
Net Current Activity	(229)	(2,173)	(2,173)	39	31	31
Fund Balance, Beginning of Year	<u>2,301</u>	<u>2,072</u>	<u>2,072</u>	<u>2,072</u>	<u>2,072</u>	<u>2,072</u>
Fund Balance, End of Year	<u>\$ 2,072</u>	<u>\$ (101)</u>	<u>\$ (101)</u>	<u>\$ 2,111</u>	<u>\$ 2,103</u>	<u>\$ 2,103</u>

BARC Special Revenue Fund  
For the period ended June 30, 2019  
(amounts expressed in thousands)

		FY2019				
	FY2018 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Licenses & Fees	\$ 1,733	\$ 1,620	\$ 1,620	\$ 1,520	\$ 1,520	\$ 1,520
Interest	18	22	22	35	35	35
Animal Adoption	180	180	180	148	148	148
Contributions	334	130	130	187	187	187
Recoveries and Refund	0	0	0	0	0	0
Other Revenue	1	0	0	2	2	2
Total Revenues	<u>2,266</u>	<u>1,952</u>	<u>1,952</u>	<u>1,892</u>	<u>1,892</u>	<u>1,892</u>
<b>Expenditures</b>						
Personnel	7,360	8,642	8,642	7,388	7,388	7,388
Supplies	1,293	1,564	1,367	1,091	1,095	1,095
Other Services	2,322	2,913	3,020	2,481	2,636	2,636
Capital Outlay	0	35	35	37	37	37
Non-Capital Outlay	21	0	11	7	7	7
Total Expenditures	<u>10,996</u>	<u>13,154</u>	<u>13,075</u>	<u>11,004</u>	<u>11,163</u>	<u>11,163</u>
Net Current Activity	<u>(8,730)</u>	<u>(11,202)</u>	<u>(11,123)</u>	<u>(9,113)</u>	<u>(9,271)</u>	<u>(9,271)</u>
<b>Other Financing Sources (Uses)</b>						
Operating Transfers - In	8,024	9,524	9,524	9,524	9,524	9,524
Operating Transfers - Out	0	0	(79)	(79)	(79)	(79)
Total Other Financing Sources (Uses)	<u>8,024</u>	<u>9,524</u>	<u>9,445</u>	<u>9,445</u>	<u>9,445</u>	<u>9,445</u>
Net Current Activity	(706)	(1,678)	(1,678)	332	174	174
Fund Balance, Beginning of Year	<u>3,531</u>	<u>2,825</u>	<u>2,825</u>	<u>2,825</u>	<u>2,825</u>	<u>2,825</u>
Fund Balance, End of Year	<u>\$ 2,825</u>	<u>\$ 1,147</u>	<u>\$ 1,147</u>	<u>\$ 3,157</u>	<u>\$ 2,999</u>	<u>\$ 2,999</u>

Bayou Greenway 2020 Fund  
For the period ended June 30, 2019  
(amounts expressed in thousands)

		FY2019				
	FY2018 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Charges for Services	\$ 1,222	\$ 1,338	\$ 1,338	\$ 1,328	\$ 1,447	\$ 1,447
Other Revenue	0	0	0	88	88	88
Interest	14	9	9	19	19	19
Total Revenues	<u>1,236</u>	<u>1,347</u>	<u>1,347</u>	<u>1,434</u>	<u>1,554</u>	<u>1,554</u>
<b>Expenditures</b>						
Personnel	901	1,022	1,022	852	852	852
Supplies	19	42	42	9	12	12
Other Services	52	83	73	24	24	24
Capital Outlay	0	200	210	210	210	210
Non-Capital Outlay	0	0	0	0	0	0
Total Expenditures	<u>972</u>	<u>1,347</u>	<u>1,347</u>	<u>1,095</u>	<u>1,098</u>	<u>1,098</u>
Operating Transfer						
Operating Transfer Out	<u>(472)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>(472)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Current Activity	(208)	(0)	(0)	339	456	456
Fund Balance, Beginning of Year	<u>906</u>	<u>698</u>	<u>698</u>	<u>698</u>	<u>698</u>	<u>698</u>
Fund Balance, End of Year	<u>\$ 698</u>	<u>\$ 698</u>	<u>\$ 698</u>	<u>\$ 1,037</u>	<u>\$ 1,154</u>	<u>\$ 1,154</u>

Building Inspection Special Fund  
For the period ended June 30, 2019  
(amounts expressed in thousands)

	FY2019					
	FY2018 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Permits and Licenses	\$ 61,446	\$ 58,967	\$ 58,967	\$ 68,408	\$ 68,408	\$ 68,408
Charges for Services	15,799	16,012	16,012	17,444	17,444	17,444
Other	2,355	2,646	2,646	2,630	2,640	2,640
Interest Income	569	506	506	792	792	792
Total Revenues	<u>80,169</u>	<u>78,131</u>	<u>78,131</u>	<u>89,274</u>	<u>89,284</u>	<u>89,284</u>
<b>Expenditures</b>						
Personnel	68,933	60,365	60,365	59,677	59,682	59,682
Supplies	711	909	909	681	785	785
Other Services	13,217	18,123	19,334	12,803	13,781	13,781
Capital Outlay	13	7,392	6,049	3,113	3,113	3,113
Non-Capital Outlay	186	600	732	385	385	385
Total Expenditures	<u>83,060</u>	<u>87,389</u>	<u>87,389</u>	<u>76,659</u>	<u>77,746</u>	<u>77,746</u>
Net Current Activity	<u>(2,891)</u>	<u>(9,258)</u>	<u>(9,258)</u>	<u>12,615</u>	<u>11,539</u>	<u>11,539</u>
<b>Other Financing Sources (Uses)</b>						
Debt Service Principal	(67)	0	0	0	0	0
Operating Transfers Out	(11,001)	(4,082)	(4,082)	(9,315)	(9,315)	(9,315)
Pension Obligation Bond Proceeds	11,927	0	0	0	0	0
Operating Transfers In	0	0	0	57	57	57
Total Other Financing Sources (Uses)	<u>859</u>	<u>(4,082)</u>	<u>(4,082)</u>	<u>(9,258)</u>	<u>(9,259)</u>	<u>(9,259)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing (uses)	(2,032)	(13,340)	(13,340)	3,357	2,280	2,280
Fund Balance, Beginning of Year	<u>35,761</u>	<u>33,729</u>	<u>33,729</u>	<u>33,729</u>	<u>33,729</u>	<u>33,729</u>
Fund Balance, End of Year	<u>\$ 33,729</u>	<u>\$ 20,389</u>	<u>\$ 20,389</u>	<u>\$ 37,086</u>	<u>\$ 36,009</u>	<u>\$ 36,009</u>

Cable Television Special Fund  
For the period ended June 30, 2019  
(amounts expressed in thousands)

	FY2019					
	FY2018 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Current Revenues	\$ 5,160	\$ 4,579	\$ 4,579	\$ 3,981	\$ 4,961	\$ 4,961
Total Revenues	<u>5,160</u>	<u>4,579</u>	<u>4,579</u>	<u>3,981</u>	<u>4,961</u>	<u>4,961</u>
<b>Expenditures</b>						
Maintenance and Operations	3,884	3,911	3,916	3,423	3,903	3,903
Capital Purchases	12	250	250	102	102	102
Non - Capital Purchase	0	10	4	2	2	2
Total Expenditures	<u>3,896</u>	<u>4,171</u>	<u>4,171</u>	<u>3,527</u>	<u>4,007</u>	<u>4,007</u>
Net Current Activity	1,264	408	408	454	954	954
Fund Balance, Beginning of Year	<u>1,561</u>	<u>2,824</u>	<u>2,824</u>	<u>2,824</u>	<u>2,824</u>	<u>2,824</u>
Fund Balance, End of Year	<u>\$ 2,824</u>	<u>\$ 3,232</u>	<u>\$ 3,232</u>	<u>\$ 3,278</u>	<u>\$ 3,778</u>	<u>\$ 3,778</u>



Child Safety Fund  
For the period ended June 30, 2019  
(amounts expressed in thousands)

	FY2019					
	FY2018 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
Interest on Investments	\$ 19	\$ 20	\$ 20	\$ 44	\$ 44	\$ 44
Municipal Courts Collections	2,622	2,585	2,616	2,639	2,639	2,639
Harris County Collections	825	800	800	776	776	776
Total Revenues	<u>3,466</u>	<u>3,405</u>	<u>3,436</u>	<u>3,459</u>	<u>3,459</u>	<u>3,459</u>
<b>Expenditures</b>						
School Crossing Guard Program	3,346	3,402	3,553	2,477	3,556	3,556
Miscellaneous Parts and Supplies	3	3	3	0	0	0
Total Expenditures	<u>3,349</u>	<u>3,405</u>	<u>3,556</u>	<u>2,477</u>	<u>3,556</u>	<u>3,556</u>
Net Current Activity	117	0	(120)	982	(97)	(97)
Fund Balance, Beginning of Year	<u>3</u>	<u>120</u>	<u>120</u>	<u>120</u>	<u>120</u>	<u>120</u>
Fund Balance, End of Year	\$ <u>120</u>	\$ <u>120</u>	\$ <u>0</u>	\$ <u>1,102</u>	\$ <u>23</u>	\$ <u>23</u>

Contractor Responsibility Fund  
For the period ended June 30, 2019  
(amounts expressed in thousands)

		FY2019				
	FY2018 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Current Revenues	\$ 788	\$ 1,191	\$ 1,191	\$ 510	\$ 510	\$ 510
Total Revenues	<u>788</u>	<u>1,191</u>	<u>1,191</u>	<u>510</u>	<u>510</u>	<u>510</u>
<b>Expenditures</b>						
Personnel	118	152	152	78	78	78
Supplies	1	1	1	0	0	0
Other Services	324	772	906	404	408	408
Non-Capital Purchases	0	0	0	0	0	0
Capital Purchases	0	0	0	0	0	0
Debt Services and Other Uses	400	400	630	630	630	630
Total Expenditures	<u>843</u>	<u>1,325</u>	<u>1,689</u>	<u>1,113</u>	<u>1,117</u>	<u>1,117</u>
Net Current Activity	(55)	(134)	(498)	(603)	(607)	(607)
Fund Balance, Beginning of Year	<u>3,192</u>	<u>3,137</u>	<u>3,137</u>	<u>3,137</u>	<u>3,137</u>	<u>3,137</u>
Fund Balance, End of Year	\$ <u>3,137</u>	\$ <u>3,003</u>	\$ <u>2,639</u>	\$ <u>2,534</u>	\$ <u>2,530</u>	\$ <u>2,530</u>

Essential Public Health Services Fund  
For the period ended June 30, 2019  
(amounts expressed in thousands)

	FY2019					
	FY2018 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Current Revenues	\$ 24,406	\$ 15,632	\$ 15,632	\$ 13,879	\$ 13,879	\$ 13,879
Total Revenues	<u>24,406</u>	<u>15,632</u>	<u>15,632</u>	<u>13,879</u>	<u>13,879</u>	<u>13,879</u>
<b>Expenditures</b>						
Personnel	14,364	19,212	19,212	16,374	16,461	16,461
Supplies	638	1,162	1,006	529	537	537
Other Services	6,374	8,190	8,420	6,344	6,647	6,647
Non-Capital Purchases	134	418	344	6	6	6
Capital Purchases	26	0	0	0	0	0
Total Expenditures	<u>21,536</u>	<u>28,982</u>	<u>28,982</u>	<u>23,253</u>	<u>23,652</u>	<u>23,652</u>
Net Current Activity	2,870	(13,350)	(13,350)	(9,374)	(9,773)	(9,773)
Fund Balance, Beginning of Year	<u>12,911</u>	<u>15,781</u>	<u>15,781</u>	<u>15,781</u>	<u>15,781</u>	<u>15,781</u>
Fund Balance, End of Year	<u>\$ 15,781</u>	<u>\$ 2,431</u>	<u>\$ 2,431</u>	<u>\$ 6,407</u>	<u>\$ 6,008</u>	<u>\$ 6,008</u>

Forensic Transition Special Fund  
For the period ended June 30, 2019  
(amounts expressed in thousands)

	FY2019					
	FY2018 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Police Services	\$ 2,787	\$ 2,656	\$ 2,656	\$ 1,279	\$ 1,405	\$ 1,405
Interest Income	0	0	0	0	0	0
Unclaimed Fines & Forfeitures	0	0	0	0	0	0
Recoveries & Refunds	0	0	0	10	10	10
Transfer from General Fund	34	0	0	0	0	0
Total Revenues	<u>2,821</u>	<u>2,656</u>	<u>2,656</u>	<u>1,289</u>	<u>1,415</u>	<u>1,415</u>
<b>Expenditures</b>						
Personnel	2,780	2,629	1,409	1,389	1,389	1,389
Supplies	0	0	0	0	0	0
Other Services	60	27	22	15	24	24
Capital Purchases	0	0	0	0	0	0
Non-Capital Purchases	0	0	0	0	0	0
Total Expenditures	<u>2,840</u>	<u>2,656</u>	<u>1,431</u>	<u>1,404</u>	<u>1,413</u>	<u>1,413</u>
Net Current Activity	(19)	0	1,225	(115)	2	2
Fund Balance, Beginning of Year	<u>24</u>	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>
Fund Balance, End of Year	<u>\$ 5</u>	<u>\$ 5</u>	<u>\$ 1,230</u>	<u>\$ (110)</u>	<u>\$ 7</u>	<u>\$ 7</u>

Health Special Revenue Fund  
For the period ended June 30, 2019  
(amounts expressed in thousands)

	FY2018	FY2019				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Current Revenues	\$ 2,976	\$ 3,144	\$ 3,144	\$ 3,688	\$ 3,688	\$ 3,688
Total Revenues	<u>2,976</u>	<u>3,144</u>	<u>3,144</u>	<u>3,688</u>	<u>3,688</u>	<u>3,688</u>
<b>Expenditures</b>						
Personnel	1,875	2,325	2,325	2,264	2,264	2,264
Supplies	155	380	326	186	199	199
Other Services	1,176	2,692	2,572	1,514	1,780	1,780
Non-Capital Purchases	4	80	244	193	193	193
Capital Purchases	0	280	290	196	196	196
Total Expenditures	<u>3,210</u>	<u>5,757</u>	<u>5,757</u>	<u>4,353</u>	<u>4,631</u>	<u>4,631</u>
<b>Operating Transfers</b>						
Operating Transfers In (Out)	400	400	400	400	400	400
Total Operating Transfers	<u>400</u>	<u>400</u>	<u>400</u>	<u>400</u>	<u>400</u>	<u>400</u>
Net Current Activity	166	(2,213)	(2,213)	(265)	(543)	(543)
Fund Balance, Beginning of Year	<u>6,102</u>	<u>6,268</u>	<u>6,268</u>	<u>6,268</u>	<u>6,268</u>	<u>6,268</u>
Fund Balance, End of Year	\$ <u>6,268</u>	\$ <u>4,055</u>	\$ <u>4,055</u>	\$ <u>6,003</u>	\$ <u>5,725</u>	\$ <u>5,725</u>

Historic Preservation Fund  
For the period ended June 30, 2019  
(amounts expressed in thousands)

	FY2018	FY2019				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Interest Income	\$ 24	\$ 20	\$ 20	\$ 37	\$ 37	\$ 37
Charges for Services	224	250	250	266	266	266
Other Interfund Services	36	0	0	0	0	0
Total Revenues	<u>284</u>	<u>270</u>	<u>270</u>	<u>303</u>	<u>303</u>	<u>303</u>
<b>Expenditures</b>						
Supplies & Other Services	205	387	387	235	243	243
Total Expenditures	<u>205</u>	<u>387</u>	<u>387</u>	<u>235</u>	<u>243</u>	<u>243</u>
Net Current Activity	79	(117)	(117)	68	60	60
Fund Balance, Beginning of Year	<u>1,742</u>	<u>1,821</u>	<u>1,821</u>	<u>1,821</u>	<u>1,821</u>	<u>1,821</u>
Fund Balance, End of Year	\$ <u>1,821</u>	\$ <u>1,704</u>	\$ <u>1,704</u>	\$ <u>1,889</u>	\$ <u>1,881</u>	\$ <u>1,881</u>

Houston Emergency Center Fund  
For the period ended June 30, 2019  
(amounts expressed in thousands)

		FY2019				
	FY2018 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Current Revenues	\$ 25,806	\$ 26,134	\$ 26,134	\$ 23,464	\$ 25,193	\$ 25,193
Total Revenues	<u>25,806</u>	<u>26,134</u>	<u>26,134</u>	<u>23,464</u>	<u>25,193</u>	<u>25,193</u>
<b>Expenditures</b>						
Maintenance and Operations	25,416	28,432	28,432	25,024	25,555	25,555
Total Expenditures	<u>25,416</u>	<u>28,432</u>	<u>28,432</u>	<u>25,024</u>	<u>25,555</u>	<u>25,555</u>
Net Current Activity	390	(2,298)	(2,298)	(1,560)	(362)	(362)
Fund Balance, Beginning of Year	<u>4,812</u>	<u>5,202</u>	<u>5,202</u>	<u>5,202</u>	<u>5,202</u>	<u>5,202</u>
Fund Balance, End of Year	\$ <u>5,202</u>	\$ <u>2,904</u>	\$ <u>2,904</u>	\$ <u>3,642</u>	\$ <u>4,840</u>	\$ <u>4,840</u>

Houston Transtar Center Fund  
For the period ended June 30, 2019  
(amounts expressed in thousands)

		FY2019				
	FY2018 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Other Grant Awards	\$ 1,780	\$ 2,101	\$ 2,101	\$ 2,255	\$ 2,255	\$ 2,255
Other Service Charges	694	884	884	884	884	884
Misc. Revenue	0	0	0	0	0	0
Interest Income	19	15	15	41	41	41
Total Revenues	<u>2,493</u>	<u>3,000</u>	<u>3,000</u>	<u>3,180</u>	<u>3,180</u>	<u>3,180</u>
<b>Expenditures</b>						
Maintenance and Operations	2,196	3,169	3,169	1,927	2,345	2,345
Total Expenditures	<u>2,196</u>	<u>3,169</u>	<u>3,169</u>	<u>1,927</u>	<u>2,345</u>	<u>2,345</u>
Net Current Activity	297	(169)	(169)	1,253	835	835
Fund Balance, Beginning of Year	<u>1,277</u>	<u>1,574</u>	<u>1,574</u>	<u>1,574</u>	<u>1,574</u>	<u>1,574</u>
Fund Balance, End of Year	\$ <u>1,574</u>	\$ <u>1,405</u>	\$ <u>1,405</u>	\$ <u>2,827</u>	\$ <u>2,409</u>	\$ <u>2,409</u>

Juvenile Case Manager Fee Fund  
For the period ended June 30, 2019  
(amounts expressed in thousands)

	FY2018	FY2019				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Current Revenues	\$ 1,080	\$ 1,176	\$ 1,176	\$ 1,108	\$ 1,118	\$ 1,118
Total Revenues	<u>1,080</u>	<u>1,176</u>	<u>1,176</u>	<u>1,108</u>	<u>1,118</u>	<u>1,118</u>
<b>Expenditures</b>						
Personnel	1,220	1,400	1,400	746	746	746
Supplies	4	17	17	2	2	2
Other Services and Charges	71	98	98	73	80	80
Non Capital Purchases	0	5	5	0	0	0
Total Expenditures	<u>1,295</u>	<u>1,520</u>	<u>1,520</u>	<u>821</u>	<u>828</u>	<u>828</u>
Net Current Activity	(215)	(344)	(344)	287	290	290
Fund Balance, Beginning of Year	<u>877</u>	<u>662</u>	<u>662</u>	<u>662</u>	<u>662</u>	<u>662</u>
Fund Balance, End of Year	\$ <u>662</u>	\$ <u>318</u>	\$ <u>318</u>	\$ <u>949</u>	\$ <u>952</u>	\$ <u>952</u>

Laboratory Operations and Maintenance Fund  
For the period ended June 30, 2019  
(amounts expressed in thousands)

	FY2018	FY2019				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Current Revenues	\$ 487	\$ 573	\$ 573	\$ 416	\$ 416	\$ 416
Total Revenues	<u>487</u>	<u>573</u>	<u>573</u>	<u>416</u>	<u>416</u>	<u>416</u>
<b>Expenditures</b>						
Personnel	0	0	0	0	0	0
Supplies	33	46	75	67	77	77
Other Services	360	523	458	390	438	438
Non-Capital Purchases	18	0	6	6	6	6
Capital Purchases	0	0	30	30	30	30
Total Expenditures	<u>411</u>	<u>569</u>	<u>569</u>	<u>493</u>	<u>551</u>	<u>551</u>
Net Current Activity	76	4	4	(77)	(135)	(135)
Fund Balance, Beginning of Year	<u>197</u>	<u>273</u>	<u>273</u>	<u>273</u>	<u>273</u>	<u>273</u>
Fund Balance, End of Year	\$ <u>273</u>	\$ <u>277</u>	\$ <u>277</u>	\$ <u>195</u>	\$ <u>138</u>	\$ <u>138</u>

Maintenance Renewal and Replacement Fund  
For the period ended June 30, 2019  
(amounts expressed in thousands)

	FY2018	FY2019				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Interest Income	\$ 62	\$ 0	\$ 0	\$ 124	\$ 124	\$ 124
Other Revenue	8	0	0	71	71	71
Total Revenues	<u>70</u>	<u>0</u>	<u>0</u>	<u>195</u>	<u>195</u>	<u>195</u>
<b>Expenses</b>						
Personnel	6,194	7,093	6,520	6,020	6,020	6,020
Supplies	1,488	2,337	1,284	665	772	772
Other Services	9,364	11,637	14,093	10,779	13,671	13,671
Capital Purchases	214	0	7	3	3	3
Non-Capital Purchases	0	5	5	3	3	3
Total Expenses	<u>17,260</u>	<u>21,072</u>	<u>21,908</u>	<u>17,470</u>	<u>20,469</u>	<u>20,469</u>
<b>Operating Transfers</b>						
Operating Transfers In	20,922	20,922	20,922	20,922	20,922	20,922
Operating Transfers Out	0	0	0	0	0	0
Total Operating Transfers	<u>20,922</u>	<u>20,922</u>	<u>20,922</u>	<u>20,922</u>	<u>20,922</u>	<u>20,922</u>
Net Current Activity	3,732	(150)	(986)	3,646	648	648
Fund Balance, Beginning of Year	<u>3,434</u>	<u>7,166</u>	<u>7,166</u>	<u>7,166</u>	<u>7,166</u>	<u>7,166</u>
Fund Balance, End of Year	<u>\$ 7,166</u>	<u>\$ 7,016</u>	<u>\$ 6,179</u>	<u>\$ 10,812</u>	<u>\$ 7,813</u>	<u>\$ 7,813</u>

Municipal Court Building Security Fund  
For the period ended June 30, 2019  
(amounts expressed in thousands)

	FY2018	FY2019				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Current Revenues	\$ 549	\$ 647	\$ 647	\$ 558	\$ 563	\$ 563
Total Revenues	<u>549</u>	<u>647</u>	<u>647</u>	<u>558</u>	<u>563</u>	<u>563</u>
<b>Expenditures</b>						
Personnel	0	0	0	0	0	0
Supplies	0	0	0	0	0	0
Other Services	519	660	660	548	553	553
Capital Purchases	0	0	0	0	0	0
Total Expenditures	<u>519</u>	<u>660</u>	<u>660</u>	<u>548</u>	<u>553</u>	<u>553</u>
Net Current Activity	30	(13)	(13)	10	10	10
Fund Balance, Beginning of Year	<u>89</u>	<u>119</u>	<u>119</u>	<u>119</u>	<u>119</u>	<u>119</u>
Fund Balance, End of Year	<u>\$ 119</u>	<u>\$ 106</u>	<u>\$ 106</u>	<u>\$ 129</u>	<u>\$ 129</u>	<u>\$ 129</u>

Municipal Court Technology Fee Fund  
For the period ended June 30, 2019  
(amounts expressed in thousands)

	FY2018	FY2019				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Municipal Court Fines	\$ 731	\$ 798	\$ 798	\$ 741	\$ 748	\$ 748
Interest Income	22	17	17	40	40	40
Misc.	342	300	300	300	300	300
Total Revenues	<u>1,095</u>	<u>1,115</u>	<u>1,115</u>	<u>1,081</u>	<u>1,088</u>	<u>1,088</u>
<b>Expenditures</b>						
Personnel	189	206	211	211	211	211
Supplies	0	10	5	0	0	0
Other Services	373	533	574	529	554	554
Capital Purchases	0	115	74	0	0	0
Total Expenditures	<u>562</u>	<u>864</u>	<u>864</u>	<u>740</u>	<u>765</u>	<u>765</u>
Net Current Activity	533	251	251	341	323	323
Fund Balance, Beginning of Year	<u>1,472</u>	<u>2,005</u>	<u>2,005</u>	<u>2,005</u>	<u>2,005</u>	<u>2,005</u>
Fund Balance, End of Year	\$ <u>2,005</u>	\$ <u>2,256</u>	\$ <u>2,256</u>	\$ <u>2,346</u>	\$ <u>2,328</u>	\$ <u>2,328</u>

Parking Management Fund  
For the period ended June 30, 2019  
(amounts expressed in thousands)

	FY2018	FY2019				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Parking Violations	\$ 8,899	\$ 9,767	\$ 9,767	\$ 8,152	\$ 9,002	\$ 9,002
Parking Fees	10,307	10,363	10,363	11,285	11,433	11,433
Permit Fees	325	341	341	317	317	317
Other Revenue	467	21	21	13	13	13
Interest Income	66	34	34	94	94	94
Total Revenues	<u>20,064</u>	<u>20,526</u>	<u>20,526</u>	<u>19,861</u>	<u>20,859</u>	<u>20,859</u>
<b>Expenses</b>						
Personnel	4,839	5,757	5,757	5,055	5,055	5,055
Supplies	363	574	574	295	308	308
Other Services	4,890	6,937	6,815	5,026	5,210	5,210
Capital Outlay	101	545	667	358	358	358
Non-Capital Outlay	24	68	68	2	2	2
Total Expenses	<u>10,217</u>	<u>13,881</u>	<u>13,881</u>	<u>10,736</u>	<u>10,933</u>	<u>10,933</u>
Net Current Activity	<u>9,847</u>	<u>6,645</u>	<u>6,645</u>	<u>9,126</u>	<u>9,926</u>	<u>9,926</u>
<b>Other Financing Sources (Uses)</b>						
Transfers (to) from Special	0	0	0	0	0	0
Operating Transfers - In (Out)	(9,414)	(7,000)	(7,000)	(7,000)	(7,000)	(7,000)
Transfers for Interest	(803)	(1,068)	(1,068)	(1,068)	(1,068)	(1,068)
Total Other Financing Sources (Uses)	<u>(10,217)</u>	<u>(8,068)</u>	<u>(8,068)</u>	<u>(8,068)</u>	<u>(8,068)</u>	<u>(8,068)</u>
Net Current Activity	(370)	(1,423)	(1,423)	1,058	1,858	1,858
Fund Balance, Beginning of Year	<u>2,480</u>	<u>2,110</u>	<u>2,110</u>	<u>2,110</u>	<u>2,110</u>	<u>2,110</u>
Fund Balance, End of Year	\$ <u>2,110</u>	\$ <u>687</u>	\$ <u>687</u>	\$ <u>3,168</u>	\$ <u>3,968</u>	\$ <u>3,968</u>

Parks Golf Special Revenue Fund  
For the period ended June 30, 2019  
(amounts expressed in thousands)

	FY2019					
	FY2018 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Concessions	\$ 1,703	\$ 1,720	\$ 1,720	\$ 1,705	\$ 1,705	\$ 1,705
Rental of Property	881	757	757	555	555	555
Interest Income	18	10	10	23	23	23
Golf	2,951	2,737	2,737	1,723	1,723	1,723
Other	32	31	31	226	226	226
Total Revenues	<u>5,585</u>	<u>5,255</u>	<u>5,255</u>	<u>4,232</u>	<u>4,232</u>	<u>4,232</u>
<b>Expenses</b>						
Personnel	3,867	3,925	3,925	3,544	3,544	3,544
Supplies	632	620	597	429	457	457
Other Services	860	857	880	789	900	900
Non-Capital Outlay	0	0	0	0	0	0
Total Expenses	<u>5,359</u>	<u>5,402</u>	<u>5,402</u>	<u>4,762</u>	<u>4,901</u>	<u>4,901</u>
Net Current Activity	226	(147)	(147)	(530)	(669)	(669)
Fund Balance, Beginning of Year	<u>1,049</u>	<u>1,275</u>	<u>1,275</u>	<u>1,275</u>	<u>1,275</u>	<u>1,275</u>
Fund Balance, End of Year	<u>\$ 1,275</u>	<u>\$ 1,128</u>	<u>\$ 1,128</u>	<u>\$ 745</u>	<u>\$ 606</u>	<u>\$ 606</u>

Parks Special Revenue Fund  
For the period ended June 30, 2019  
(amounts expressed in thousands)

	FY2019					
	FY2018 Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Concessions	\$ 499	\$ 474	\$ 474	\$ 428	\$ 428	\$ 428
Facility Admissions/User Fees	111	143	143	123	123	123
Program Fees	445	541	541	467	467	467
Rental of Property	547	611	611	546	546	546
Licenses and Permits	171	175	175	168	168	168
Interest Income	111	81	81	127	127	127
Tennis	183	170	170	201	201	201
Other	1,366	125	125	103	103	103
Total Revenues	<u>3,433</u>	<u>2,320</u>	<u>2,320</u>	<u>2,163</u>	<u>2,163</u>	<u>2,163</u>
<b>Expenses</b>						
Personnel	677	852	852	773	773	773
Supplies	499	697	666	322	331	331
Other Services	823	1,394	1,352	898	939	939
Capital Purchases	0	0	0	0	0	0
Non-Capital Purchases	0	0	73	38	38	38
Capital Outlay	0	0	0	0	0	0
Total Expenses	<u>1,999</u>	<u>2,943</u>	<u>2,943</u>	<u>2,029</u>	<u>2,081</u>	<u>2,081</u>
<b>Operating Transfers</b>						
Operating Transfers (Out)	<u>(2,000)</u>	<u>(2,615)</u>	<u>(2,615)</u>	<u>(2,695)</u>	<u>(2,695)</u>	<u>(2,695)</u>
Total Operating Transfers	<u>(2,000)</u>	<u>(2,615)</u>	<u>(2,615)</u>	<u>(2,695)</u>	<u>(2,695)</u>	<u>(2,695)</u>
Net Current Activity	(566)	(3,238)	(3,238)	(2,561)	(2,613)	(2,613)
Fund Balance, Beginning of Year	<u>7,482</u>	<u>6,916</u>	<u>6,916</u>	<u>6,916</u>	<u>6,916</u>	<u>6,916</u>
Fund Balance, End of Year	<u>\$ 6,916</u>	<u>\$ 3,678</u>	<u>\$ 3,678</u>	<u>\$ 4,355</u>	<u>\$ 4,303</u>	<u>\$ 4,303</u>



Planning & Development Special Revenue Fund  
For the period ended June 30, 2019  
(amounts expressed in thousands)

	FY2018	FY2019				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Tower Application Fees	\$ 8	\$ 10	\$ 10	\$ 10	\$ 10	\$ 10
Admin. Fees - License & Permits	363	341	341	403	403	403
Hazardous Materials Permit	0	1	1	1	1	1
Hotel & Motel Ordinance	9	7	7	10	10	10
Platting Fees	6,925	6,319	6,319	7,294	7,294	7,294
Interest Income	40	30	30	95	95	95
Other Service Charges	66	68	68	98	98	98
Total Revenues	<u>7,411</u>	<u>6,776</u>	<u>6,776</u>	<u>7,911</u>	<u>7,911</u>	<u>7,911</u>
<b>Expenditures</b>						
Personnel	3,859	5,222	5,222	3,999	3,999	3,999
Supplies	39	123	123	59	60	60
Other Services	1,735	2,688	2,688	1,828	2,000	2,000
Capital Purchases	0	0	0	0	0	0
Non-Capital Purchases	0	0	0	9	9	9
Total Expenditures	<u>5,633</u>	<u>8,033</u>	<u>8,033</u>	<u>5,895</u>	<u>6,068</u>	<u>6,068</u>
Net Current Activity	1,778	(1,257)	(1,257)	2,016	1,843	1,843
Fund Balance, Beginning of Year	<u>1,997</u>	<u>3,775</u>	<u>3,775</u>	<u>3,775</u>	<u>3,775</u>	<u>3,775</u>
Fund Balance, End of Year	<u>\$ 3,775</u>	<u>\$ 2,518</u>	<u>\$ 2,518</u>	<u>\$ 5,791</u>	<u>\$ 5,618</u>	<u>\$ 5,618</u>

Police Special Services Fund  
For the period ended June 30, 2019  
(amounts expressed in thousands)

	FY2018	FY2019				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Police Fees	\$ 3,066	\$ 3,241	\$ 3,241	\$ 2,458	\$ 3,016	\$ 3,016
Interest Income	81	60	60	127	127	127
Other	2,623	2,122	2,122	5,642	6,328	6,328
Interfund Transfers	980	980	980	980	980	980
Total Revenues	<u>6,750</u>	<u>6,403</u>	<u>6,403</u>	<u>9,207</u>	<u>10,451</u>	<u>10,451</u>
<b>Expenditures</b>						
Personnel	5,574	5,583	5,803	5,525	5,525	5,525
Supplies	1,355	351	432	15	15	15
Other Services	1,825	2,260	2,883	1,600	2,052	2,052
Capital Purchases	94	685	717	496	496	496
Non-Capital Purchases	102	81	87	29	60	60
Interfund Transfers	0	0	0	0	0	0
Total Expenditures	<u>8,950</u>	<u>8,960</u>	<u>9,922</u>	<u>7,665</u>	<u>8,148</u>	<u>8,148</u>
Net Current Activity	(2,200)	(2,557)	(3,519)	1,542	2,303	2,303
Fund Balance, Beginning of Year	<u>6,982</u>	<u>4,782</u>	<u>4,782</u>	<u>4,782</u>	<u>4,782</u>	<u>4,782</u>
Fund Balance, End of Year	<u>\$ 4,782</u>	<u>\$ 2,225</u>	<u>\$ 1,263</u>	<u>\$ 6,324</u>	<u>\$ 7,085</u>	<u>\$ 7,085</u>

Recycling Revenue Fund  
For the period ended June 30, 2019  
(amounts expressed in thousands)

	FY2018	FY2019				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Current Revenues	\$ 343	\$ 372	\$ 372	\$ 279	\$ 279	\$ 279
Interest Income	25	0	0	33	33	33
Miscellaneous	33	40	40	79	79	79
Interfund Transfers	0	0	0	0	0	0
Total Revenues	<u>401</u>	<u>412</u>	<u>412</u>	<u>392</u>	<u>392</u>	<u>392</u>
<b>Expenditures</b>						
Personnel	267	403	403	265	265	265
Supplies	0	5	5	1	1	1
Other Services	903	2,103	2,103	1,861	2,038	2,038
Capital/Non-Capital Purchases	0	0	0	0	0	0
Total Expenditures	<u>1,170</u>	<u>2,511</u>	<u>2,511</u>	<u>2,126</u>	<u>2,303</u>	<u>2,303</u>
<b>Operating Transfers</b>						
Operating Transfers In	3,794	3,794	3,794	3,794	3,794	3,794
Operating Transfers (Out)	(2,771)	(2,771)	(2,771)	(2,643)	(2,643)	(2,643)
Total Operating Transfers	<u>1,023</u>	<u>1,023</u>	<u>1,023</u>	<u>1,151</u>	<u>1,151</u>	<u>1,151</u>
Net Current Activity	254	(1,076)	(1,076)	(583)	(760)	(760)
Fund Balance, Beginning of Year	<u>1,273</u>	<u>1,527</u>	<u>1,527</u>	<u>1,527</u>	<u>1,527</u>	<u>1,527</u>
Fund Balance, End of Year	<u>\$ 1,527</u>	<u>\$ 451</u>	<u>\$ 451</u>	<u>\$ 944</u>	<u>\$ 767</u>	<u>\$ 767</u>

Special Waste Transportation and Inspection Fund  
For the period ended June 30, 2019  
(amounts expressed in thousands)

	FY2018	FY2019				
	Actual	Adopted Budget	Current Budget	YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Current Revenues	\$ 3,105	\$ 3,146	\$ 3,146	\$ 3,275	\$ 3,275	\$ 3,275
Other Interfund Services	1,200	1,200	1,200	891	1,200	1,200
Total Revenues	<u>4,305</u>	<u>4,346</u>	<u>4,346</u>	<u>4,166</u>	<u>4,475</u>	<u>4,475</u>
<b>Expenditures</b>						
Personnel	3,754	4,839	4,839	4,500	4,500	4,500
Supplies	56	76	74	60	60	60
Other Services	250	304	304	166	177	177
Non-Capital Purchases	58	63	63	43	43	43
Capital Purchases	7	665	667	456	456	456
Total Expenditures	<u>4,125</u>	<u>5,947</u>	<u>5,947</u>	<u>5,224</u>	<u>5,236</u>	<u>5,236</u>
<b>Operating Transfers</b>						
Operating Transfers In (Out)	0	0	0	0	0	0
Total Operating Transfers	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Current Activity	180	(1,601)	(1,601)	(1,058)	(761)	(761)
Fund Balance, Beginning of Year	<u>2,526</u>	<u>2,706</u>	<u>2,706</u>	<u>2,706</u>	<u>2,706</u>	<u>2,706</u>
Fund Balance, End of Year	<u>\$ 2,706</u>	<u>\$ 1,105</u>	<u>\$ 1,105</u>	<u>\$ 1,648</u>	<u>\$ 1,945</u>	<u>\$ 1,945</u>

Swimming Pool Safety Fund  
For the period ended June 30, 2019  
(amounts expressed in thousands)

	FY2018 Actual	Adopted Budget	Current Budget	FY2019 YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Current Revenues	\$ 1,161	\$ 1,161	\$ 1,161	\$ 1,325	\$ 1,325	\$ 1,325
Total Revenues	<u>1,161</u>	<u>1,161</u>	<u>1,161</u>	<u>1,325</u>	<u>1,325</u>	<u>1,325</u>
<b>Expenditures</b>						
Personnel	1,138	1,330	1,330	1,176	1,176	1,176
Supplies	9	13	14	15	20	20
Other Services	82	227	226	68	75	75
Non-Capital Purchases	0	10	10	0	0	0
Capital Purchases	0	105	105	50	50	50
Total Expenditures	<u>1,229</u>	<u>1,685</u>	<u>1,685</u>	<u>1,309</u>	<u>1,321</u>	<u>1,321</u>
Net Current Activity	(68)	(524)	(524)	16	4	4
Fund Balance, Beginning of Year	<u>864</u>	<u>796</u>	<u>796</u>	<u>796</u>	<u>796</u>	<u>796</u>
Fund Balance, End of Year	<u>\$ 796</u>	<u>\$ 272</u>	<u>\$ 272</u>	<u>\$ 811</u>	<u>\$ 800</u>	<u>\$ 800</u>

Tourism Promotion Special Revenue Fund  
For the period ended June 30, 2019  
(amounts expressed in thousands)

	FY2018 Actual	Adopted Budget	Current Budget	FY2019 YTD	Controller's Projection	Finance Projection
<b>Revenues</b>						
Current Revenues	\$ 34	\$ 38	\$ 38	\$ 41	\$ 41	\$ 41
Interest Income	30	6	6	54	54	54
Miscellaneous Revenue	0	0	0	1	1	1
Total Revenues	<u>64</u>	<u>44</u>	<u>44</u>	<u>96</u>	<u>96</u>	<u>96</u>
<b>Expenditures</b>						
Personnel	2,349	2,477	2,477	2,515	2,515	2,515
Supplies	91	148	153	85	91	91
Other Services	16,325	17,306	17,301	16,735	16,836	16,836
Non-Capital Purchases	0	0	0	0	0	0
Capital Purchases	1	0	0	0	0	0
Total Expenditures	<u>18,766</u>	<u>19,932</u>	<u>19,932</u>	<u>19,335</u>	<u>19,442</u>	<u>19,442</u>
<b>Operating Transfers</b>						
Operating Transfers In	2,712	2,212	2,212	2,212	2,212	2,212
Operating Transfers (Out)	0	(300)	(300)	(300)	(300)	(300)
Component Unit	17,196	17,676	17,676	12,614	17,290	17,290
Total Operating Transfers	<u>19,907</u>	<u>19,588</u>	<u>19,588</u>	<u>14,526</u>	<u>19,202</u>	<u>19,202</u>
Net Current Activity	1,205	(300)	(300)	(4,713)	(144)	(144)
Fund Balance, Beginning of Year	<u>1,387</u>	<u>2,592</u>	<u>2,592</u>	<u>2,592</u>	<u>2,592</u>	<u>2,592</u>
Fund Balance, End of Year	<u>\$ 2,592</u>	<u>\$ 2,292</u>	<u>\$ 2,292</u>	<u>\$ (2,121)</u>	<u>\$ 2,448</u>	<u>\$ 2,448</u>

**City of Houston, Texas**  
**Commercial Paper Issued and Available**  
**For the period end June 30, 2019**  
**(amounts expressed in millions)**

<b>COMMERCIAL PAPER</b>	<b>Draws FY19</b>	<b>Draws Month</b>	<b>Refunded FY19</b>	<b>Amount Available to be Drawn</b>	<b>Amount Outstanding</b>
<b>General Obligation</b>					
<b><u>Voter Authorized 2001 &amp; 2006 &amp; 2012 Election</u></b>					
Series G-1	0.00	0.00	0.00	75.00	0.00
Series G-2	35.00	10.00	0.00	65.00	60.00
Series H-2	25.00	5.00	0.00	60.00	40.00
Series J	0.00	0.00	0.00	125.00	0.00
<b><u>Non-Voter Authorized</u></b>					
Series E1-Equipment & Capital	30.00	5.00	0.00	50.00	50.00
Series E2- Equipment & Capital	5.00	0.00	0.00	55.00	15.00
Series E2- Metro Street Projects	0.00	0.00	0.00	30.00	0.00
Series K-1	0.00	0.00	0.00	200.00	0.00
Series K-2	0.00	0.00	0.00	100.00	0.00
<b>Total General Obligation</b>	<b>95.00</b>	<b>20.00</b>	<b>0.00</b>	<b>760.00</b>	<b>165.00</b>
<b>Combined Utility System</b>					
Series B-1	40.00	20.00	95.00	60.00	40.00
Series B-2	0.00	0.00	0.00	75.00	0.00
Series B-3	60.00	0.00	25.00	15.00	60.00
Series B-4	85.00	0.00	100.00	15.00	85.00
Series B-5	0.00	0.00	0.00	250.00	0.00
Series B-6	0.00	0.00	0.00	100.00	0.00
<b>Total Combined Utility System</b>	<b>185.00</b>	<b>20.00</b>	<b>220.00</b>	<b>515.00</b>	<b>185.00</b>
<b>Airport System</b>					
Series A&B	24.00	5.00	0.00	101.53	48.47
<b>Total Airport System</b>	<b>29.00</b>	<b>5.00</b>	<b>0.00</b>	<b>101.53</b>	<b>48.47</b>
<b>Convention &amp; Entertainment</b>					
Series A	0.00	0.00	10.00	10.00	65.00
Series B	0.00	0.00	0.00	50.00	0.00
<b>Total Convention and Entertainment</b>	<b>0.00</b>	<b>0.00</b>	<b>10.00</b>	<b>60.00</b>	<b>65.00</b>
<b>Totals</b>	<b>\$309.00</b>	<b>\$45.00</b>	<b>\$230.00</b>	<b>\$1,436.53</b>	<b>\$463.47</b>

**City of Houston, Texas**  
**Total Outstanding Debt**  
**For the period end June 30, 2019**  
**(amounts expressed in thousands)**

	June 30, 2019	June 30, 2018
<b>Payable from Ad Valorem Taxes</b>		
Public Improvement Bonds <sup>(a)</sup>	1,990,860	2,151,850
Commercial Paper Notes <sup>(b)</sup>	165,000	70,000
Pension Obligations	1,536,930	1,576,435
Certificates of Obligations	13,535	14,670
<b>Subtotal</b>	<b>3,706,325</b>	<b>3,812,955</b>
<b>Payable from Sources Other Than Ad Valorem Taxes</b>		
<b>Combined Utility System</b>		
Combined Utility System Revenue Bonds	5,970,330	5,927,760
Combined Utility System Commercial Paper Notes <sup>(c)</sup>	185,000	220,000
Water and Sewer System Revenue Bonds <sup>(d)</sup>	179,393	169,932
Contract Revenue Obligations - CWA	60,710	64,300
Combined Utility System Subordinate Lien	441,895	276,070
<b>Airport System</b>		
Airport System Sr. Lien Bonds <sup>(e)</sup>	-	420,420
Airport System Subordinate Lien	1,935,450	1,678,775
Airport System Sr. Lien Commercial Paper Notes <sup>(f)</sup>	48,473	21,473
Airport System Inferior Lien Contracts <sup>(g)</sup>	-	-
Airport Special Facilities Revenue Bonds <sup>(h)</sup>	929,250	934,965
<b>Hotel Occupancy Tax and Civic Parking</b>		
Facilities Revenue Bonds <sup>(i)</sup>	617,052	599,074
Hotel Occupancy Tax And Parking Revenue Commercial Paper (j)	65,000	75,000
Hotel Occupancy Tax And Parking Revenue Flexible	-	-
Flexible Rate Notes, Series B( k)		
<b>Subtotal</b>	<b>10,432,553</b>	<b>10,387,769</b>
<b>Total Debt Payable by the City</b>	<b>\$14,138,878</b>	<b>\$14,200,724</b>

- (a) In Nov 2001 voters authorized \$776 million in tax bonds. In Nov 2006 voters authorized \$625 million in tax bonds. In Nov 2012 voters authorized \$410 million in tax bonds. In Nov 2017 voters authorized \$495 million in tax bonds.
- (b) The City has authorized maximum issuance of General Obligation Commercial Paper Programs Series E-1: \$100 million, E-2: \$100 million, G-1: \$75 million, G-2: \$125 million, H-2: \$100 million, J: \$125 million, K1: \$200 million and K2: \$100 million.
- (c) The City has authorized \$700 million in Combined Utility System Commercial Paper Notes.
- (d) Includes \$122.0 million accreted value of capital appreciation bonds at this date and \$112.6 million last year.
- (e) The Houston Airport System issued Senior Lien Revenue bonds on August 20, 2009.
- (f) City Council has authorized Airport Senior Lien Commercial Paper Notes Series A&B with \$150 million of appropriation capacity. In May 2016 the Airport Inferior Lien appropriation facilities was also increased from \$225 million to \$450 million.
- (g) Under a sublease agreement, the Houston Airport System has agreed to make sublease payments that include the debt service payments on the Series 1997A Special Facilities Bonds that financed the Automated People Mover ("APM") at George Bush Airport. These sublease payments constitute Inferior Lien Obligations under the Airport bond ordinances.
- (h) All Special Facility Revenue Bonds are secured solely from Special Facility Lease Revenues. Does not include Series 1997A Special Facilities Bonds which was paid off on July 5, 2017.
- (i) Includes \$162.9 million accreted value of capital appreciation bonds at this date and \$159.4 million last year.
- (j) The City authorized \$75 million of Subordinate Lien Hotel Occupancy Tax and Parking Revenue Commercial Paper in Oct 2017.
- (k) The City authorized \$50 million of Subordinate Lien Hotel Occupancy Tax and Parking Revenue Flexible Rate Notes, Series B in May 2019.

**City of Houston, Texas**  
**Voter-Authorized Obligations**  
**For the period end June 30, 2019**  
**(amounts expressed in thousands)**

<u>Purposes</u>	<u>Voter Authorized</u>	<u>Approved by City Council for Issuance as Commercial Paper Notes</u>	<u>Commercial Paper Issued <sup>(a)</sup></u>	<u>Commercial Paper Notes Approved by City Council but Unissued</u>	<u>All Voter Authorized but Unissued</u>
<b>November 2001 Election</b>					
Streets, Bridges, Traffic Control	\$ 474,000	\$ 474,000	\$ 471,300	\$ 2,700	\$ 2,700
Parks and Recreation	80,000	80,000	80,000	-	-
Police and Fire Departments	82,000	82,000	82,000	-	-
Permanent and General Improvements <sup>(b)</sup>	80,000	80,000	80,000	-	-
Public Libraries	40,000	40,000	40,000	-	-
Low Income Housing	20,000	20,000	20,000	-	-
<b>Total</b>	<b>776,000</b>	<b>776,000</b>	<b>773,300</b>	<b>2,700</b>	<b>2,700</b>
<b>November 2006 Election</b>					
Streets, Bridges, Traffic Control	\$ 320,000	\$ 219,950	\$ 75,565	\$ 144,385	\$ 244,435
Parks and Recreation	55,000	55,000	55,000	-	-
Public Safety	135,000	135,000	135,000	-	-
Permanent and General Improvements <sup>(b)</sup>	60,000	60,000	60,000	-	-
Public Libraries	37,000	37,000	37,000	-	-
Low Income Housing	18,000	18,000	6,031	\$ 11,969	\$ 11,969
<b>Total</b>	<b>\$ 625,000</b>	<b>\$ 524,950</b>	<b>\$ 368,596</b>	<b>\$ 156,354</b>	<b>\$ 256,404</b>
<b>November 2012 Election</b>					
Streets, Bridges, Traffic Control	\$ -	\$ -	\$ -	\$ -	\$ -
Parks and Recreation	166,000	166,000	80,469	85,531	85,531
Public Safety	144,000	144,000	80,933	63,067	63,067
Permanent and General Improvements <sup>(b)</sup>	57,000	57,000	29,473	27,527	27,527
Public Libraries	28,000	28,000	27,509	491	491
Low Income Housing	15,000	5,308	8	5,300	14,992
<b>Total</b>	<b>\$ 410,000</b>	<b>\$ 400,308</b>	<b>\$ 218,391</b>	<b>\$ 181,917</b>	<b>\$ 191,609</b>
<b>November 2017 Election</b>					
Streets, Bridges, Traffic Control	\$ -	-	\$ -	\$ -	\$ -
Parks and Recreation	104,000	16,876	-	16,876	104,000
Public Safety	159,000	25,864	-	25,864	159,000
Permanent and General Improvements <sup>(b)</sup>	109,000	28,142	-	28,142	109,000
Public Libraries	123,000	27,084	-	27,084	123,000
Low Income Housing	-	-	-	-	\$ -
<b>Total</b>	<b>\$ 495,000</b>	<b>\$ 97,966</b>	<b>\$ -</b>	<b>\$ 97,966</b>	<b>\$ 495,000</b>
<b>Combined Total (2001, 2006, 2012 and 2017 Elections)</b>	<b>\$ 2,306,000</b>	<b>\$ 1,799,224</b>	<b>\$ 1,360,287</b>	<b>\$ 438,937</b>	<b>\$ 945,713</b>

(a) As of June 30, 2019

(b) Includes Public Health and Solid Waste Management

Note: This schedule sets forth the categories of bond authorization approved by the voters in elections held in November of 2001 (the "2001 Election") and November of 2006 (the "2006 Election"), and November of 2012 (the "2012 Election"), and November of 2017 (the "2017 Election") the amount of each such authorization approved by City Council for issuance as Commercial Paper Notes, the amount of commercial paper issued as of year-end, and the amount of commercial paper approved but unissued. The City has issued all bonds authorized at the election held in November of 1997.

# CITY OF HOUSTON

## OTHER POST EMPLOYMENT BENEFIT(OPEB) LIABILITIES

6/30/2019  
(amounts expressed in millions)

	<u>Date of Most Recent Measurement</u>	<u>Present Value of Benefits <sup>(2)</sup></u>	<u>Total OPEB Liabilities</u>	<u>Annual OPEB Expense <sup>(4)</sup></u>
Entry Age Normal <sup>(1)</sup>	6/30/2017	\$3,766.4	\$2,449.6 <sup>(3)</sup>	\$166.0

Note (1) Entry Age Normal is a cost method where the present value of the projected benefit for an individual is allocated on a level basis over the earnings or service of the individual between entry age and assumed exit age. Benefit included are health, prescriptions, dental, vision and life insurance.

Note (2) Present value is all future benefit payments for current retirees and active employees taking into account assumptions about demographics, turnover, mortality, disability, retirement, health care trends and other actuarial assumptions.

Note (3) The requirement for OPEB liability has changed under GASB 74 and 75 and is reported on pages 110 and 111 of FY 2018 CAFR.

Note (4) The Annual OPEB (Other Post Employment Benefits) expense is the cost of retiree medical benefits incurred in this fiscal year. By recognizing the actuarially calculated amount each year the City of Houston plans to incur all its OPEB costs, on average, by the time each employee retires. The City has paid \$46.766 million in the current fiscal year to date. In fiscal year 2018, the City paid \$57.135 million in retiree health insurance costs.

# CITY OF HOUSTON

## PENSION FUND PAYMENTS AND NET PENSION LIABILITY SUMMARY

6/30/2019

### PAYMENTS

(amounts expressed in thousands)

		FY 2019			
		Payments FY 2018	City Payment Contribution <sup>1</sup>	Employee Payment Rate	Current Budget      Year to Date Actual
Firefighter Plan					
General Fd. & Other Fds.	\$	83,010	32.99%	10.5%	\$ 93,294    \$ 89,903
Total Firefighter Plan		83,010			93,294      89,903
Police Plan					
General Fd. & Other Fds.		137,143	31.85%	10.5%	144,151      142,190
Pension Bonds		750,000			-              -
Total Police Plan		887,143			144,151      142,190
Municipal Plan					
General Fund		63,433	8.27% +	Group A: 8%	64,726      61,595
Other Funds		108,129		Group B: 4%	135,703      111,802
Pension Bonds		250,000		Group D <sup>2</sup> : 3%	-              -
Total Municipal Plan		421,562	\$127.44M		200,429      173,397
Total All Three Plans	\$	1,391,715			\$ 437,874    \$ 405,490

### NET PENSION LIABILITY AND FUNDED STATUS<sup>3</sup>

	Date of Most Recent Measurement	Net Pension Liability (\$ millions) <sup>4</sup>	Net Position as % of Liabilities
Firefighters Plan	6/30/2018	644.7	86.6%
Police Plan	6/30/2018	1,258.8	81.3%
Municipal Plan	6/30/2018	2,124.5	58.5%

Note 1: City contribution rates are based on SB2190.

Note 2: In addition to the 2% employee contribution for Group D, beginning with the first full pay period after January 1, 2018, 1% is deducted for a cash balance plan.

Note 3: Reported per FY2018 CAFR.

Note 4: Net pension liability substantially decreased due to pension reforms.



City of Houston, Texas  
Civic Art Program Appropriation  
For the period ended June 30, 2019  
(amounts expressed in thousands)

<u>Program</u>	<u>Appropriated</u>	<u>Pre-Encumbered</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Available</u>
<b>Public Improvements</b>					
Police	\$ 306	\$ 143	\$ 77	\$ 12	\$ 74
Fire	842	733	8	1	100
Houston Emergency Center	4	0	0	0	4
Public Works	94	47	25	21	1
Solid Waste	13	0	13	0	0
Library	857	226	315	81	235
Parks & Recreation	284	131	114	0	39
Health	559	476	12	1	70
Mayor	49	48	0	0	1
General Government	181	0	41	1	139
<b>Total Public Improvements</b>	<b>\$ 3,189</b>	<b>\$ 1,804</b>	<b>\$ 605</b>	<b>\$ 117</b>	<b>\$ 663</b>
 Airport System	 \$ 6,269	 \$ 5,870	 \$ -	 \$ 111	 \$ 288
 Combined Utility System	 687	 371	 5	 0	 311
 Convention & Entertainment	 12	 0	 0	 12	 0
<b>Citywide Totals</b>	<b><u>\$ 10,157</u></b>	<b><u>\$ 8,045</u></b>	<b><u>\$ 610</u></b>	<b><u>\$ 240</u></b>	<b><u>\$ 1,262</u></b>

**FY2019 FULL TIME EQUIVALENT (FTE) REPORT**  
(1 FTE Equals 2,088 Hours Per Year)

	FY2018 Actual	FY2019 Budget	FY2019 June	FY2019 (1) YTD AVG	Overtime FY2018 Actual	Overtime FY2019 Budget	Overtime (1) FY2019 YTD AVG
<b>ENTERPRISE FUNDS</b>							
Aviation	1,117.8	1,164.8	1,079.2	1,085.7	74.8	46.8	74.1
HPW - Combined Utility System	2,088.7	2,217.8	2,061.2	2,069.8	182.3	125.9	175.2
<b>TOTAL ENTERPRISE FUNDS</b>	<b>3,206.5</b>	<b>3,382.6</b>	<b>3,140.4</b>	<b>3,155.5</b>	<b>257.1</b>	<b>172.7</b>	<b>249.3</b>
<b>GENERAL FUND</b>							
<b>GENERAL FUND MUNICIPAL</b>							
Administration and Regulatory Affairs	190.0	191.0	177.9	183.2	1.7	1.1	1.6
City Secretary	9.5	10.0	10.0	9.8	0.4	0.0	0.0
Controller's Office	60.3	60.6	48.9	51.1	0.0	0.0	0.0
Council Office	78.1	82.7	70.6	71.8	1.1	0.0	0.0
Finance Department	103.1	110.8	100.1	101.1	0.0	0.0	0.0
Fire Department	107.4	108.2	104.8	104.4	0.9	0.6	0.8
General Services	129.9	159.0	139.3	142.0	3.8	5.2	2.3
Housing & Community Development	0.5	0.5	0.5	0.4	0.0	0.0	0.0
Houston Health Department	426.2	402.6	256.1	403.7	5.6	2.5	5.7
Houston Public Works	12.8	8.7	7.0	7.3	0.2	0.1	0.0
Human Resources	26.7	21.5	21.0	23.4	0.0	0.0	0.0
Information Technology	104.0	108.6	87.0	91.2	3.1	1.8	2.6
Legal	107.1	115.6	113.1	106.6	0.1	0.0	0.0
Library	471.7	467.5	429.1	455.7	0.0	0.0	0.0
Mayor's Office	45.1	42.2	43.7	43.4	0.4	0.0	0.0
Municipal Courts Department	268.4	271.6	252.3	257.8	0.0	0.0	0.0
Neighborhoods	102.1	110.1	85.0	94.9	0.8	0.4	0.5
Office of Business Opportunity	27.7	35.0	26.3	26.7	0.0	0.0	0.0
Parks & Recreation	696.8	704.0	613.8	640.5	5.1	6.8	7.5
Planning & Development	27.0	29.3	22.0	25.8	0.0	0.0	0.1
Police Department	1,048.7	975.6	866.0	949.9	51.1	10.0	36.9
Solid Waste Management	424.2	432.3	415.1	416.1	103.5	38.2	126.0
<b>SUBTOTAL MUNICIPAL</b>	<b>4,467.3</b>	<b>4,447.4</b>	<b>3,889.6</b>	<b>4,206.8</b>	<b>177.8</b>	<b>66.7</b>	<b>184.0</b>
<b>GENERAL FUND CADETS</b>							
Fire Department	44.8	93.0	0.0	80.2	0.0	0.0	0.0
Police Department	134.1	186.8	167.4	139.5	0.0	0.0	0.0
<b>SUBTOTAL CADET</b>	<b>178.9</b>	<b>279.8</b>	<b>167.4</b>	<b>219.7</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>GENERAL FUND CLASSIFIED</b>							

**FY2019 FULL TIME EQUIVALENT (FTE) REPORT**  
**(1 FTE Equals 2,088 Hours Per Year)**

	FY2018 Actual	FY2019 Budget	FY2019 June	FY2019 (1) YTD AVG	Overtime FY2018 Actual	Overtime FY2019 Budget	Overtime (1) FY2019 YTD AVG
Fire Department	3,995.5 (4)	4,005.0	3,938.5 (4)	3,932.1 (4)	168.6	175.9	167.9
Police Department	5,059.7	5,155.4	5,116.5	5,128.0	217.6 (2)	84.0	223.0 (2)
<b>SUBTOTAL CLASSIFIED</b>	<b>9,055.2</b>	<b>9,160.4</b>	<b>9,055.0</b>	<b>9,060.1</b>	<b>386.2</b>	<b>259.9</b>	<b>390.9</b>
<b>TOTAL GENERAL FUND</b>	<b>13,701.4</b>	<b>13,887.6</b>	<b>13,112.0</b>	<b>13,486.6</b>	<b>564.0</b>	<b>326.6</b>	<b>574.9</b>
<b>GRANTS &amp; OTHER FUNDS (3)</b>							
Administration and Regulatory Affairs	169.3	201.0	177.3	172.4	2.2	1.0	0.7
Finance Department	47.2	60.4	47.5	49.4	0.0	0.0	0.0
Fleet Management	366.3	387.3	349.1	358.9	40.6	35.3	41.9
General Services	130.9	146.8	118.4	127.7	3.7	4.0	1.9
Housing & Community Development	142.6	0.0	228.9	188.9	0.3	0.0	0.2
Houston Emergency Center	228.0	264.0	231.4	234.9	18.1	11.6	13.1
Houston Health Department	755.9	309.8	781.6	798.1	7.7	7.7	9.4
Houston Public Works	1,676.6	1,802.4	1,638.4	1,640.7	118.5	91.1	107.3
Human Resources	219.2	278.5	252.8	261.9	0.0	0.5	0.2
Information Technology	86.4	96.8	88.1	87.4	0.2	0.0	0.1
Legal	49.0	56.0	50.3	50.1	0.0	0.0	0.0
Library	5.7	0.0	7.0	6.0	0.0	0.0	0.0
Mayor's Office	53.8	42.5	52.6	55.9	1.1	0.8	1.0
Municipal Courts Department	16.0	18.5	9.0	10.5	0.0	0.0	0.0
Neighborhoods	36.9	0.0	29.5	33.0	0.6	0.0	0.2
Office of Business Opportunity	1.6	2.0	1.0	1.1	0.0	0.0	0.0
Parks & Recreation	109.3	115.0	138.5	98.4	3.0	2.5	1.7
Planning	54.0	65.0	47.4	50.4	0.2	0.0	0.7
Police Department - Cadet	1.0	0.0	0.0	23.0	0.0	0.0	0.0
Police Department - Classified	61.9	30.0	73.0	61.0	8.1 (2)	83.4	6.4 (2)
Police Department - Municipal	44.3	27.0	48.5	42.0	0.7	2.1	0.8
Solid Waste Management	3.3	5.0	3.0	4.0	0.2	0.1	0.4
<b>TOTAL GRANTS &amp; OTHER FUNDS</b>	<b>4,259.2</b>	<b>3,908.0</b>	<b>4,373.3</b>	<b>4,355.7</b>	<b>205.2</b>	<b>240.1</b>	<b>186.0</b>
<b>CITY-WIDE TOTAL</b>	<b>21,167.1</b>	<b>21,178.2</b>	<b>20,625.7</b>	<b>20,997.8</b>	<b>1,026.3</b>	<b>739.4</b>	<b>1,010.2</b>

(1) YTD numbers measure the periods 07/01/2018 through 6/30/2019.

(3) FY2019 Budget does not include grants FTEs.  
(4) Fire department FTEs do not include classified employees on phasedown.

(2) Includes overtime hours from grants and special funds except Auto Dealers.

## **Fund Descriptions**

### **General Fund (1000)**

General Revenues (i.e. property taxes, sales taxes, franchise fees, municipal courts fines, etc.) are budgeted and received in the General Fund for the support of most basic City services. Operations and services for public safety, financial services, libraries, solid waste management, health, most parks and recreation services, street traffic control, esplanade mowing and citywide administration are included in the General Fund.

### **Enterprise Funds**

#### **Aviation Operating Fund (8001)**

The Aviation Operating Fund is an enterprise fund which accounts for operation of the City's airport system. The airport system is comprised of the George Bush Intercontinental Airport/Houston, William P. Hobby Airport, and Ellington Airport. Activities of the department include: operations, maintenance, planning and construction, public service and administration. The Department coordinates its activities with the Federal Aviation Administration (FAA), other federal and state agencies, the airlines, and tenants of the airport facilities.

#### **Convention and Entertainment Facilities Operating Fund (8601)**

The Convention and Entertainment Facilities Operating Fund is an enterprise fund that accounts for the operation of the City's five major entertainment centers and city-owned parking garages: Jesse H. Jones Hall, Bayou Place, Gus S. Wortham Center, George R. Brown Convention Center and Theater District Garage.

#### **Combined Utility System Fund (8300, 8301, 8305)**

The Combined Utility System is composed of three separate funds: the Water and Sewer System Operating Fund, the Combined Utility System Operating Fund and the Combined Utility System General Purpose Fund. The fund provides for the operation of the City's treated and untreated water, as well as, receives and process wastewater generated in a service area that includes the City, certain municipalities and unincorporated communities in the Houston metropolitan area. Some of the City's largest customers are other cities and water authorities which supply water to their own customers. This fund is administered by the Public Works & Engineering Department.

#### **Dedicated Drainage & Street Renewal Fund (2310)**

Ordinance 2010-879 requires funding in the amount equivalent to proceeds from \$0.118 of the City's ad valorem tax levy minus an amount equal to debt service for drainage and streets to the Dedicated Drainage & Street Renewal Fund. Total outstanding debt payable from ad valorem taxes (as of December 31, 2012) is \$3.47 billion. The portion of the debt associated with drainage and street improvements is estimated at \$1.69 billion. The Dedicated Drainage and Street Renewal Fund is not technically an enterprise fund, but is grouped with the Combined Utility System for clarity.

#### **Storm Water Fund (2302)**

This fund receives revenue from the Combined Utility System Fund and Dedicated Drainage and Street Renewal Fund. Funds are transferred to this fund to support storm water drainage operation and maintenance activities. The core purpose is to provide the best level of maintenance to the storm water infrastructure with the resources provided and to maintain flow of storm water free of debris and foreign objects that cause flooding.

### **Risk Management Funds**

#### **Health Benefits Fund (9000)**

The Health Benefits Fund, an Internal Service Fund administered by the Human Resources Department, was established in 1984 to centralize the financial transactions for the City's benefit plans. Health Benefits Effective May 1, 2011, the City elected to be substantially self-insured and awarded CIGNA a three-year contract with two (2) one-year renewal options for 4 new health plans. The new health benefits model is composed of four (4) plans, all of which have heavy emphasis on a wellness component, and includes; 1) a limited network HMO-type plan, 2) an open access PPO-type plan with no out-of-network coverage, 3) a consumer driven high deductible Health Plan (CDHP), partnered with a health reimbursement account, and 4) a specific plan for retirees, mostly those under age 65, who live outside the limited network service area but who live in Texas. Effective 08/01/11, all 65+ Medicare eligible retirees must enroll in the 6 MA plans or opt out. These plans are supported by contributions from the city and participants. The Fund also includes two dental plans, a dental/health maintenance organization (DHMO) and a dental indemnity plan. Both plans are supported exclusively by participants.

**Long Term Disability Fund (9001)**

This fund is used to account for the long-term sick leave benefits for eligible City employees. The LTO Fund is funded solely by the City through premiums charged to the departments based on the number of employees covered by the plan. Such premiums cover the cost of all benefits (claims) to the employees and third party administrative fees. This fund is administered by the Human Resources Department.

**Property and Casualty Fund (1004)**

This fund records the transactions of the City's self-insurance program for lost and personnel action claims. The Administration and Regulatory Affairs Department oversees the insurance functions while the Legal Department administers the claims portion. Revenue is generated from premiums assessed to other funds; premiums are based on projected expenditures.

**Workers' Compensation Fund (1011)**

This fund was established to collect and report all costs of compliance to statutes related to Workers Compensation. The revenues are derived through charging the departments an administrative premium semi-monthly per employee plus all direct costs related to claim expenditures, which includes indemnity, medical and disability payments. This fund is administered by the Human Resources Department. The Workers' Compensation Fund is a revolving fund administered by the Human Resources Department. The Fund was established to centralize the financial transactions in the areas of Accident Prevention, Loss Control and Workers' Compensation.

**Special Revenue Funds****Asset Forfeiture Fund (2202, 2203, 2204)**

This fund is administered by the Houston Police Department (HPD). The City receives forfeited funds resulting from HPD's role in drug-related seizures. This fund provides resources beyond HPD's General Fund budget for crime enforcement. Specifically, this fund is used to address the drug problem in a manner consistent with the department's Comprehensive Narcotics Plan.

**Auto Dealers Special Revenue Fund (2200)**

This fund is budgeted to collect the license fees paid by tow truck drivers and various automotive sales, repair, storage and salvage dealers to finance a portion of the Houston Police Department's enforcement efforts regarding privately owned storage lots. This fund is also administered by the Houston Police Department.

**BARC Special Revenue Fund (2427)**

BARC (Bureau of Animal Regulation and Care) is authorized to receive funds from any source for the purpose of supporting the maintenance and operation of the City's animal shelter facilities and programs. This fund is administered by the Administration and Regulatory Affairs Department.

**Bayou Greenway 2020 Fund (2106)**

This fund is administered by the Houston Parks and Recreation Department (HPARD). This fund was created to manage the HPARD's maintenance of the White Oak Bayou Trail based upon the Bayou Greenways 2020 initiative agreement entered between the City of Houston and the Houston Parks Board, Inc. in December 2013.

**Building Inspection Special Fund (2301)**

This fund includes all construction and building permit revenues and expenditures for inspections and permitting activities. Outdoor sign license fees are received in this fund for enforcement of the City's sign ordinance. This fund is administered by the Public Works and Engineering (PWE) Department.

**Cable Television Special Fund (2401, 2428)**

This fund, under certain cable television franchise agreements with the City, receives contributions on a subscriber basis. This fund is used for public access cable television programming and related costs. The Mayor's Office is responsible for administering this fund.

**Child Safety Fund (2209)**

This fund is used to account for monies received for public, parochial and private school crossing guard programs. Revenues to the fund come from an assessment of Municipal Court fees on non-criminal municipal violations and a portion of each vehicle registration authorized by Harris County. The Police Department administers this fund.

**Contractor Responsibility Fund (2424)**

This fund is managed by the Office of Business Opportunity (OBO) and governed by Executive Order 1-7. Funds are collected through the implementation of the Pay or Play Program, which is administered by OBO. The revenue collected in the Contractor Responsibility Fund is used to offset the cost of uninsured citizens in the Houston and Harris County area.

**Essential Public Health Services Fund (2010)**

This fund was created for the purpose of offsetting costs associated with the administration of Medicaid Transformation Waiver projects and to perform other essential public health services as defined by Chapter 121 of the Texas Health and Safety Code. This fund is administered by the Houston Health Department.

**Forensic Transition Special Fund (2213)**

The Forensic Transition Special Fund was created for the transition of forensic operations from the Houston Police Department to the independent Houston Forensics Science Local Government Corporation (LGC). The funds budget covers City of Houston employees that provide services to the Houston Forensic Science LGC.

**Health Special Revenue Fund (2002)**

This fund includes several programs that are supported by ordinances including ambulance permits, food and drug, vital statistics, international travel immunizations, Geriatric Dental Program and specific public health purposes. This fund is administered by the Houston Health Department.

**Historic Preservation Fund (2306)**

This fund is administered by the Planning and Development Department and the Houston Public Library. This fund was established in FY2010 to utilize funds set aside from the sale of historic fire stations by the City in FY2009. This fund is used to promote historic preservation programs. It utilizes City funds as seed money to encourage private investment, attract grant funds, and support educational programs that will further preservation efforts in Houston. This fund also provides future funding for the maintenance needs of the historic Julia Ideson Building.

**Houston Emergency Center Fund (2205)**

This fund consolidates the City's four separate emergency services (Police, Fire/EMS computer Aided Dispatch System, Radio System and Records Management Systems) into one state of the art facility. This fund is administered by the Houston Emergency Center Department.

**Houston TranStar Center Fund (2402)**

This fund was established for planning, design, operation and maintenance of transportation and emergency management operations within the greater Houston area. Funding is derived from revenue received from member agencies and is prorated based on occupancy and use of center facilities. This fund is administered by the Public Works and Engineering Department.

**Juvenile Case Manager Fee Fund (2211)**

This fund was established FY2009 and is administered by the Municipal Courts Department. This fund includes expenditures for the salary, benefits, and operational costs related to the Juvenile Case Manager staff. Revenue is generated by the collection of a court fee for each paid conviction as allowed by State law. The mission of the Juvenile Case Manager Fee Fund is to partner with school districts within the City of Houston in an effort to increase school attendance and reduce truancy through early identification, assessment and prevention services, to enhance the accountability of students and families, and to limit a juvenile's exposure to the criminal justice system.

**Laboratory Operations and Maintenance Fund (2008)**

This fund is solely designated for laboratory operations and maintenance for the retention of all revenue from laboratory fees. It pertains to Ordinance Amending Chapter 21 of the Code of Ordinance relating to laboratory fee. This fund is administered by the Houston Health Department.

**Maintenance Renewal and Replacement Fund (MRR) (2105)**

This fund is to provide funds needed to maintain and replace systems in buildings and assets as well as to protect the City of Houston's investments. This fund recognizes the shared responsibility of the City and its departments to maintain, upgrade, or replace building systems as they approach the end of their life cycle. This fund also addresses development and maintenance of the physical infrastructure of these facilities. This fund is administered, in partnership, by General Services Department and Parks and Recreation Department.

**Municipal Court Building Security Fund (2206)**

This Fund was established in FY1997 and is administered by the Municipal Courts Department. This fund includes all security related contractual expenditures and additional security enhancements for the courts. Revenue is generated by the collection of a court fee for each paid conviction as allowed by State law. The mission of the Municipal Court Building Security Fund is to protect the health and welfare of civilians and employees by ensuring that adequate equipment, procedures, and personnel are present at all court facilities.

**Municipal Court Technology Fee Fund (2207)**

This Fund was established in FY2001 and is administered by the Municipal Courts Department. Revenue is generated by the collection of a court fee for each paid conviction as allowed by State law. The purpose of the fund is to finance technological enhancements for the Municipal Courts and maintain systems to operate in an efficient manner.

**Parking Management Fund (8700)**

This fund is responsible for managing and providing on-street parking alternatives to the citizens in the Greater Houston area. This fund is administered by the Administration and Regulatory Affairs Department.

**Parks Golf Special Revenue Fund (2104)**

This fund was created to receive the revenues derived from all golf facilities, whether operated by the City or private entities, including all related concession fee revenues which are to be used exclusively for the maintenance, operation and improvement to any or all such golf courses.

**Parks Special Revenue Fund (2100)**

This is a Parks and Recreation Department fund for revenue from revenue generating activities and certain expenditures related to operations of the City's municipal tennis centers. As well as supplementing youth programs.

**Planning and Development Special Revenue Fund (2308)**

This fund was established in FY2016 to support development-related services such as: subdivision plat review, permit review and one half of the lot size/minimum building line program. The fund is administered by the Planning and Development Department.

**Police Special Services Fund (2201)**

This fund is used to account for activities that are not covered under the General Fund Budget. The activities include: joint police operations, security and traffic control, undercover support services and use of Houston Police Department facilities. The Houston Police Department administers this fund.

**Recycling Revenue Fund (2305)**

This fund was created to allocate dedicated funds to be used for the expansion and implementation of the City's Recycling Programs. Efforts include citywide tree waste recycling, additional neighborhood depository sites, curbside recycling and increased education and outreach. These efforts allow the City to improve its current landfill diversion rate. This fund is administered by the Solid Waste Management Department.

**Special Waste Transportation and Inspection Fund (2423)**

The purpose of this fund is to prevent the infiltration of fats, oils, and grease into the sanitary sewer system, and to assure that the City's infrastructure and health of the citizens are protected. All fees collected are expended only for the costs of permitting, inspecting, monitoring, controlling, educating and enforcing any violation pertaining to the management and disposal of the City-regulated waste. This fund is administered by the Houston Health Department.

**Swimming Pool Safety Fund (2009)**

This fund receives proceeds from enforcing municipal, state and federal pool and spa safety standards. State and federal pool and safety standards apply to all pools and spas serving more than two dwellings; in accordance with the requirements, operators of pool and spas at apartment or condominium projects are required to obtain permits and to comply with the standards. The fees collected in pursuant of swimming pool and spa safety are used for the purposes of activities related to permitting, inspecting, monitoring, abating, controlling, educating and enforcement of municipal, state and federal standards. This fund is administered by the Houston Health Department.

**Tourism Promotion Special Revenue Fund (2429)**

Previously known as the Houston Civic Events Fund, this fund is administered by the Mayor's Office. This fund was created to promote tourism through management and coordination of the civic celebration program, city's art and cultural plan, promote business travel and hotel occupancy in the City of Houston as well as protocol services.